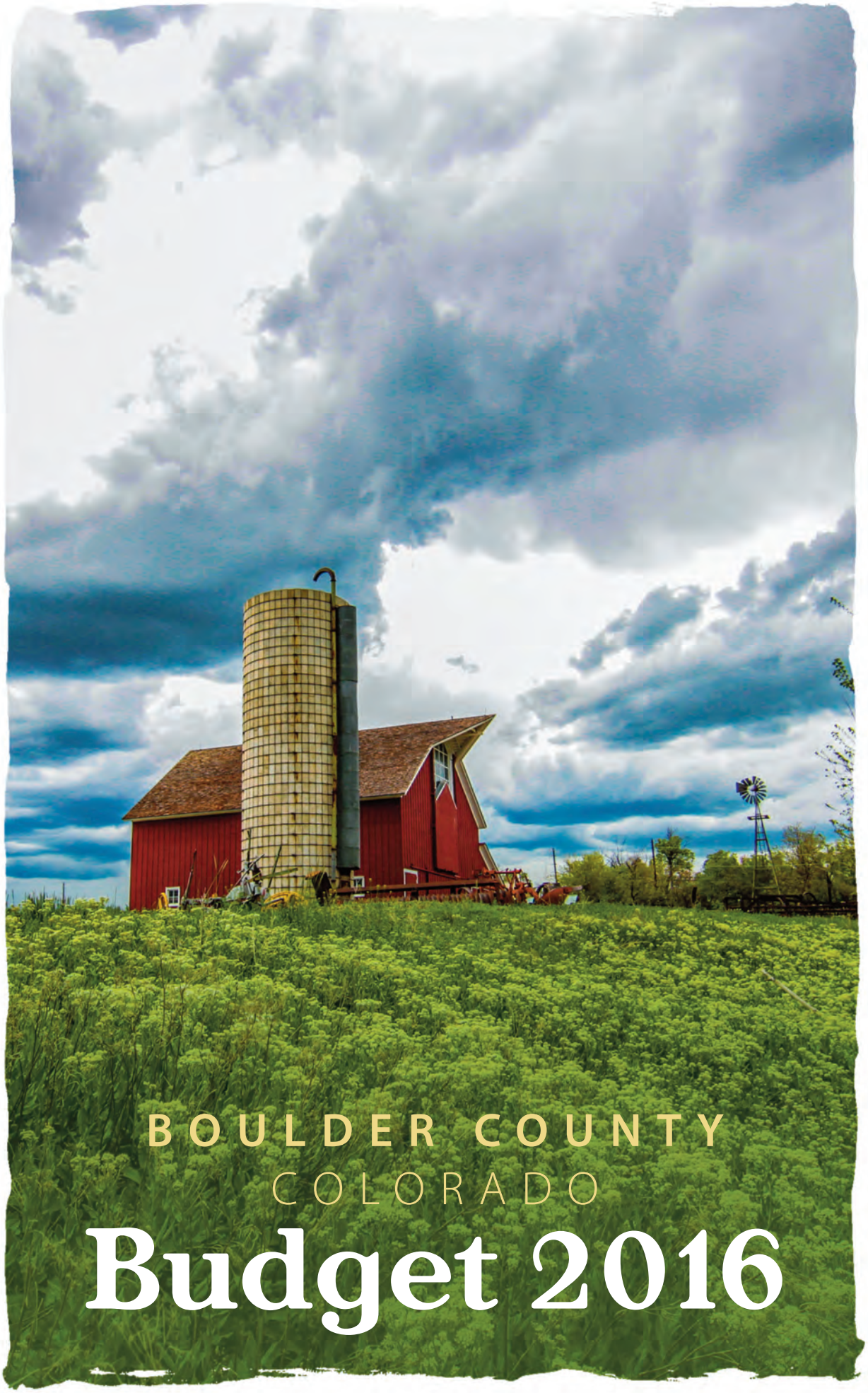

# BOULDER COUNTY
## COLORADO
# Budget 2016

BOULDER COUNTY COLORADO | Budget 2016

# BOULDER COUNTY 2016 BUDGET BOOK

## ELECTED OFFICIALS

### BOARD OF COUNTY COMMISSIONERS

| Deb Gardner, Commissioner | Elise Jones, Chair | Cindy Domenico, Vice Chair |
|---|---|---|

| | |
|---|---|
| Assessor: | Jerry Roberts |
| Clerk & Recorder: | Hillary Hall |
| Coroner: | Emma Hall |
| District Attorney: | Stan Garnett |
| Sheriff: | Joe Pelle |
| Surveyor: | Lee Stadele |
| Treasurer: | Paul Weissmann |

### APPOINTED DEPARTMENTAL DIRECTORS

| | |
|---|---|
| Administrative Services Director: | Jana Petersen |
| Budget Director: | Bruce Knight |
| County Attorney: | Ben Pearlman |
| Community Services Director: | Robin Bohannan |
| Deputy to the Board of County Commissioners: | Michelle Krezek |
| Housing and Human Services Director: | Frank Alexander |
| Land Use Director: | Dale Case |
| Parks & Open Space Director: | Ronald K. Stewart |
| Public Health Director: | Jeff Zayach |
| Transportation Director: | George Gerstle |

### BOULDER COUNTY BUDGET STAFF

Bruce Knight, Budget Director
Ramona Farineau, Budget Manager
Mike Kirchberger, Budget Analyst
Jillian Dieterich, Budget Analyst
Mark Schumann, Senior Business Analyst

Boulder County Home Page Address: www.bouldercounty.org
Budget Office Phone Number (303) 441-3498

# ACKNOWLEDGMENTS

Thank you to everyone who contributed to publishing this budget document. We would like to express our appreciation to the following individuals and departments for their efforts. They deserve special recognition for their work on this document.

**ART WORK**

The Parks and Open Space department and the Boulder County Parks and Open Space Foundation hosted juried photography shows in 2013 and 2015 called *Land Through the Lens.* The exhibits featured photographs of county parks and open space land depicting a wide variety of subject matter including rich agricultural landscapes, intriguing forested areas, memorable historic buildings, dramatic vistas, mellow prairie landscapes and myriad aquatic features. The cover art features a 2015 submission taken at the Agricultural Heritage Center by Ashik Ranpal titled "Spring at Red Barn".

Special thanks to Karen Imbierowicz in the Parks & Open Space Department for coordinating this event and for working with the artists to provide the pictures for the tabs.

| | |
|---|---|
| Cover | Ashik Ranpal "Spring at Red Barn" |
| Introduction | Gerardo Brucker, "December Morning at Dodd Reservoir" |
| Budget Summary | Bob Maynard, "Picture Rock Wildflowers" |
| Goals & Budget Planning | Carrie Haverfield, "Delicate Puffs" |
| Revenues | Bob Maynard, "Twin Lake Owls" |
| Staffing | Calvin Whitehall, "Pasque Flowers" |
| Capital Expenditures | Nelson Hegg, "Fenced In" |
| Conservation/Sustainability | Galen Brown, "Leafy Hearth" |
| Debt Service | Caroline McLean, "Water and Ice" |
| General Government | Isabella Dalla Betta, "Sunlit Leaves" |
| Health & Human Services/Economic Development | Milos Verdon Tomajko, "Heads or Tails" |
| Glossary/Index | David Bahr, "Late Spring Snow" |
| Appendix | Josh Whitaker, "Barbed" |

**GRAPHIC DESIGN**

| | |
|---|---|
| Jen Davis, Davis Creative Inc. | Cover, Spine and Tabs Design |

**ADMINISTRATIVE SERVICES**

| | |
|---|---|
| B.J. Lambden | Salary Classification Ranges |
| Nick Chilikas | Digital Printing |
| Jill Johnson | Debt Service Section |
| Brian Lindoerfer | County Facilities, Long Range CEF Projects |
| Poppy Forbes | Typesetting Cover & Tab Layout |
| Mitch Goodwin | Capital Assets by Agency Summary |
| Sue Irvine | Bindery |
| Cheyanne Valenzuela | Capital Outlay Summary |
| Hong Wu | Programming Design |
| Chuck Smithyman | Printing Coordinator |

**ASSESSOR'S OFFICE**

| | |
|---|---|
| Erin Gray | Principal Taxpayers |

**COMMUNITY SERVICES DEPARTMENT**

| | |
|---|---|
| Eric Patzer | Binding Labels, Digitization |

**PARKS AND OPEN SPACE DEPARTMENT**

| | |
|---|---|
| Janis Whisman | Land Acquisition Summary |
| Tina Nielsen | Parks and Open Space Capital Improvement Projects |
| Vivienne Jannatpour | Open Space Map & Parks Listing |
| Al Hardy | Trail Miles Statistics |
| Meredith Dutlinger | Trail Miles Statistics |

**TRANSPORTATION DEPARTMENT**

| | |
|---|---|
| George Gerstle | Impacts on R & B operating budgets |
| Tim Swope | Road and Bridge Fund Project List |

GOVERNMENT FINANCE OFFICERS ASSOCIATION

# Distinguished Budget Presentation Award

PRESENTED TO

**Boulder County**

**Colorado**

For the Fiscal Year Beginning

**January 1, 2015**

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Boulder County, Colorado for its annual budget for the fiscal year beginning January 1, 2015. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

BOULDER COUNTY COLORADO | Budget 2016

# 2016 BUDGET DOCUMENT TABLE OF CONTENTS

This document is designed to provide information about Boulder County through the 2016 adopted budget. The budget is a planning tool that matches what we are going to do with the resources we have available. The budget corresponds to the County's mission statement, goals and strategies to accomplish those goals.

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Boulder County Internet Home Page Address: http://www.bouldercounty.org.
Boulder County Fax Number: (303) 441-4524
Boulder County Budget Office: (303) 441-3498

## ABOUT BOULDER COUNTY!

Boulder County is an exciting, special and spectacular 742 square miles. Located in north central Colorado, it almost forms a rectangle except for its western boundary that is the continental Divide. The bordering counties are Larimer on the north, Weld and Broomfield on the east, Jefferson and Gilpin on the south, and Grand on the west.

Eastern Boulder County begins in the High Plains, at just under 5,000 feet above sea level, and climbs through the foothills, montane, sub-alpine and alpine ecosystems to Longs Peak at 14,259 feet. The 9,000-foot change in elevation represents climatic and environmental differences, as well as a vast array of plants, wildlife and recreational opportunities.

The plains are part of what the explorer Stephen Long erroneously labeled the Great American Desert. It is here that many of Boulder County's towns and cities are located - Longmont, Erie, Lafayette, Louisville, and Superior. Some of the resources found in the plains are rich, irrigated farmlands and rolling pastures, lignite coal, iron ore and small amounts of oil and gas. The land is accented with lakes and ditches which are used mainly for agricultural purposes, the result of human effort to convert the dry soil into productive land.

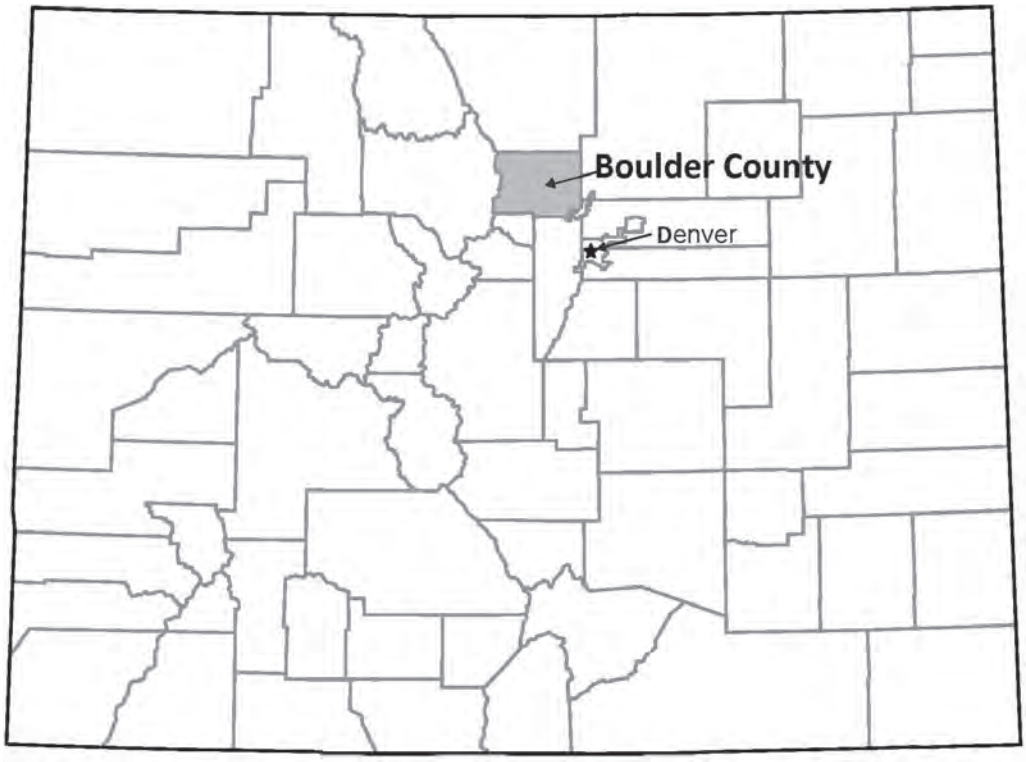
To the west of the plains are the foothills. Nestled in the valleys against the first, prominent rock formations are Lyons, Boulder and Eldorado Springs. You can see the red rock fountain formation rising above the plains. This area is the source for construction stone, some of it used to build the University of Colorado.

Twisting between and around the rapidly ascending rock formations are the canyons, which serve as gateways to the mountains. They are also the drainage ways, which bring the waters of the North and South St. Vrain, Left Hand, North and South Boulder creeks to the plains. As the terrain rises, you can see signs of Boulder County's mining towns and history. Of these, a few have survived as communities (such as Gold Hill and Eldora), but only Jamestown, Ward and Nederland are incorporated towns.

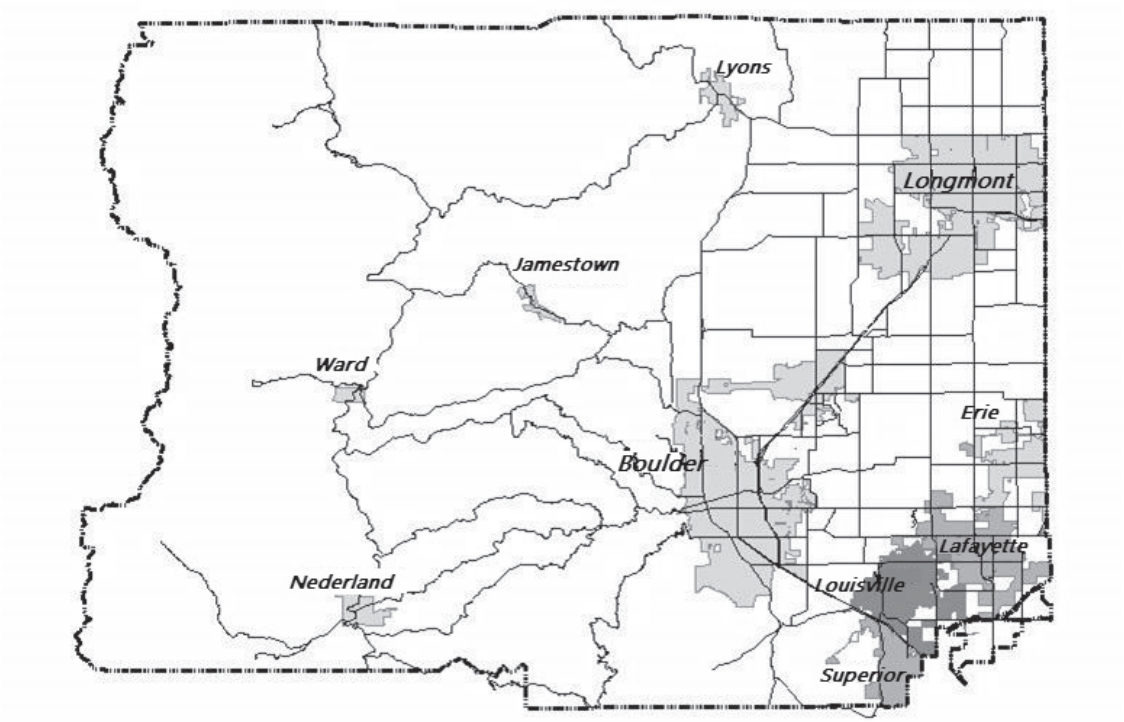
The area west of the Peak to Peak Highway is largely owned by the federal government and managed by the U.S. Forest Service and the National Park Service. This area extends to the Continental Divide, which forms the western boundary of Boulder County. Boulder County contains major portions of Rocky Mountain National Park, Indian Peaks Wilderness and Roosevelt National Forest.

From dry land wheat farms to alpine tundra, from urban parks to wilderness, from "high-tech" recreation centers to historic landmarks, Boulder County is a wonderful conglomeration of nature's gifts and human handiwork.

COLORADO




BOULDER COUNTY



## DEMOGRAPHICS OF BOULDER COUNTY

Today, Boulder County remains diversified with both rural and urban settings. The University of Colorado at Boulder, two school districts and numerous scientific, research and recreational facilities are among the attributes of the County. Population of the county is over 300,000 with approximately one-third of the population in the City of Boulder and the remainder dispersed throughout the County in the municipalities of Longmont, Lafayette, Louisville, and in the smaller communities of Lyons, Nederland, Erie, Ward, Allenspark, Jamestown, Superior and unincorporated areas.

### Population Estimates

| | |
|---|---|
| 2010 | 295,610 |
| 2015 | 317,814 |
| 2020 | 337,897 |
| 2025 | 359,908 |
| 2030 | 379,713 |
| 2035 | 398,990 |
| 2040 | 427,995 |

### Environment

| | |
|---|---|
| Area in square Miles | 742.46 |
| Highest Elevation | 14,255 feet / Longs Peak |
| Lowest Elevation | 4,986 feet |
| Average Precipitation | 19.93 inches |
| Average Last Freeze | 4-May |
| Average First Freeze | 2-Oct |
| Persons per square mile, 2014 | 422.5 |

*Source for Population Estimates: Colorado Department of Local Affairs*

### Boulder County Population Projections by Age 2008-2040

| Year/Age | 0-4 | 5-14 | 15-24 | 25-44 | 45-64 | 65-79 | 80+ | Totals |
|---|---|---|---|---|---|---|---|---|
| 2010 | 16,407 | 35,860 | 52,249 | 80,692 | 80,557 | 21,970 | 7,875 | 295,610 |
| 2011 | 16,134 | 36,540 | 52,871 | 81,049 | 82,230 | 23,291 | 8,102 | 300,217 |
| 2012 | 15,824 | 37,227 | 53,791 | 81,280 | 83,414 | 25,261 | 8,351 | 305,148 |
| 2013 | 15,654 | 37,646 | 54,967 | 81,508 | 84,795 | 27,219 | 8,580 | 310,369 |
| 2014 | 15,448 | 37,805 | 55,688 | 81,111 | 85,924 | 28,993 | 8,738 | 313,707 |
| 2015 | 15,321 | 37,938 | 56,537 | 80,884 | 87,187 | 30,966 | 8,981 | 317,814 |
| 2020 | 15,853 | 36,820 | 60,988 | 82,767 | 89,723 | 41,257 | 10,489 | 337,897 |
| 2025 | 17,398 | 36,639 | 63,399 | 87,410 | 90,676 | 50,879 | 13,507 | 359,908 |
| 2030 | 18,982 | 38,660 | 62,398 | 92,003 | 92,586 | 56,051 | 19,033 | 379,713 |
| 2035 | 20,204 | 41,755 | 62,120 | 97,210 | 93,960 | 58,444 | 25,297 | 398,990 |
| 2040 | 20,989 | 44,594 | 64,198 | 100,019 | 96,538 | 59,439 | 31,166 | 416,944 |
| 2045 | 21,052 | 45,784 | 66,366 | 99,196 | 99,858 | 60,723 | 35,015 | 427,995 |

*Source: Colorado Department of Local Affairs*

### Estimated Population by County

| County | Est. Population | % Change |
|---|---|---|
| El Paso | 684,579 | 1.3% |
| Devner | 677,891 | 0.2% |
| Arapahoe | 639,337 | 1.9% |
| Jefferson | 571,459 | 1.0% |
| Adams | 500,890 | 2.7% |
| Larimer | 335,426 | 2.3% |
| **Boulder** | **317,814** | **0.1%** |
| Douglas | 326,306 | 2.8% |
| Weld | 297,032 | 4.5% |
| Pueblo | 163,874 | 0.6% |
| Mesa | 152,357 | 0.9% |
| **State of Colorado** | **5,538,580** | **1.8%** |

*Source: Colorado Department of Local Affairs*

# Community Profiles
## Boulder County

DRCOG
DENVER REGIONAL COUNCIL OF GOVERNMENTS
*We make life better!*

DRCOG Jurisdiction
Boulder County

### Demographics

| Name | |
|---|---|
| Total Population | 294,567 |
| Household Population | 285,618 |
| Group Quarters | 8,949 |
| Households | 119,300 |
| Total Population in Labor Force | 170,258 |

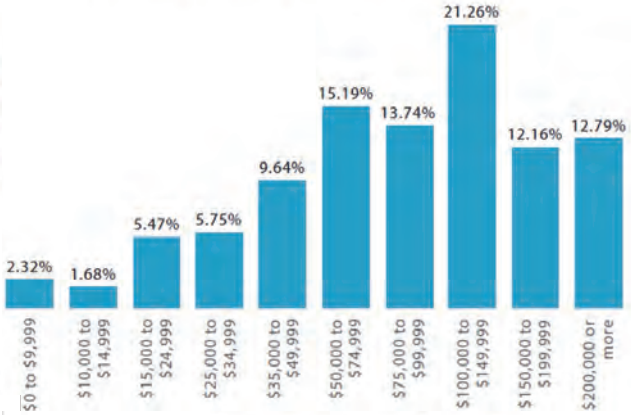
### Average Demographics

| | |
|---|---|
| Average Household Size | 2.4 |
| Median Age | 35.8 |
| Median Household Income | 67,403.0 |

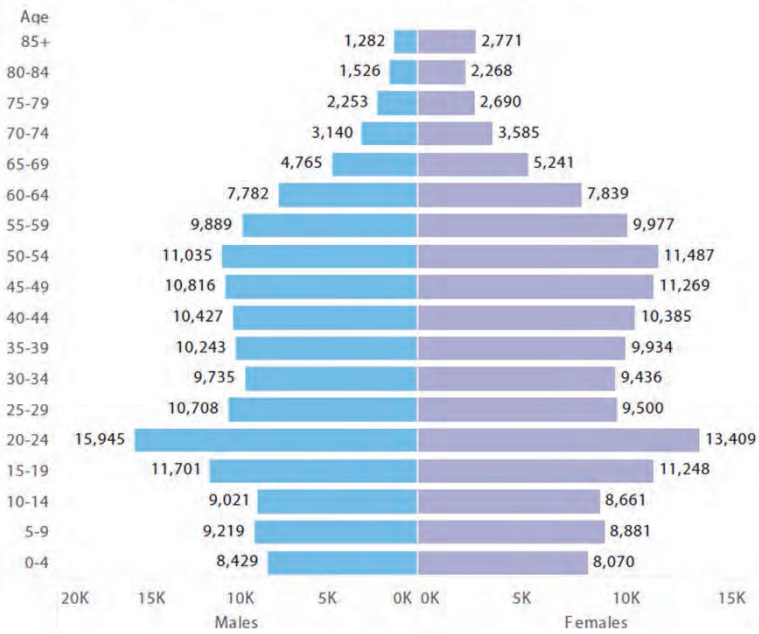
### Housing & Occupancy

| Name | |
|---|---|
| Housing Units | 127,071 |
| Occupied Housing | 119,300 |
| Owner Occupied Housing | 74,993 |
| Renter Occupied Housing | 44,307 |
| Vacant Housing | 7,771 |

### Income (Percent of total 2012 dollars)

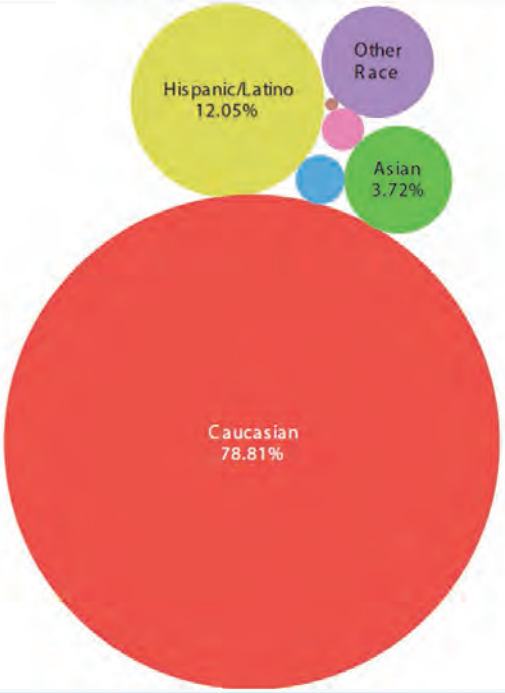



### Population Pyramid (Count by age group)




Source: U.S. Census (2010 Census, ACS 5-Year 2009-2013).

### Race (Percent of total)




**Data Sources:**
U.S. Census Bureau, 2010 Census.
U.S. Census Bureau, 2008-2012 5-Year American Community Survey.

**Data Disclaimer:**
The data in this report are compiled from multiple sources and are intended for informational purposes only. DRCOG assumes no responsibility or legal liability for the accuracy, completeness or usefulness of any information in this report.

DRCOG
DENVER REGIONAL COUNCIL OF GOVERNMENTS
*We make life better!*

For more information, contact **Daniel Jerrett** at 303.480.5644 or djerrett@drcog.org

A product of the **Denver Regional Council of Governments**

## Top 10 Boulder County Employers - Private Industry/Non-Retail

| Company | Product/Service | Local Employees |
|---|---|---|
| IBM Corporation | Computer Systems & Services | 2,800 |
| Boulder Community Health | Healthcare | 2,220 |
| Medtronic PLC | Medical Devices & Products | 2,150 |
| Good Samaritan Medical Center | Healthcare | 1,410 |
| Seagate Technology | Computer Hard Drives | 1,380 |
| Ball Aerospace & Technologies Corporation | Satellite Products & Equipment | 1,350 |
| Longmont United Hospital | Healthcare | 1,280 |
| DigitalGlobe | Imagery Provider | 900 |
| Intrado | 911 Database Service | 860 |
| Centura Health: Avista Adventist Hospital | Healthcare | 660 |

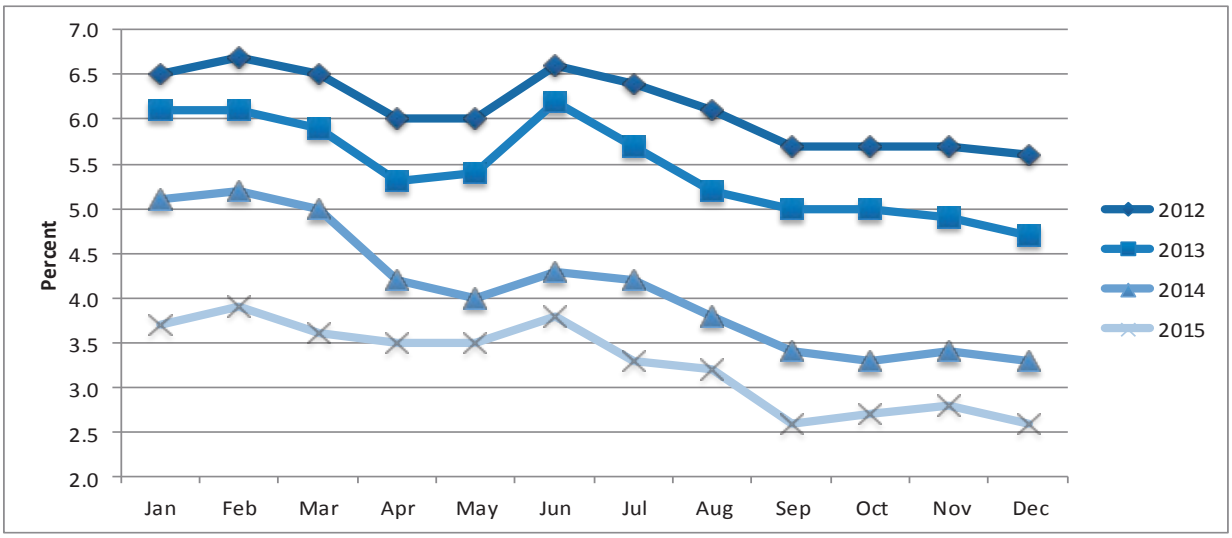
*Source: Development Research Partners as posted by Metro Denver Economic Development Corporation*

## Boulder County Principal Taxpayers

| Taxpayer | Type of Business | Assessed Valuation | % of Total |
|---|---|---|---|
| Public Service Co. of Colorado | Electric Utilities | 110,184,900 | 1.61% |
| Qwest Corporation | Communications | 39,006,800 | 0.57% |
| IBM Corporation | Software Development and Computers | 36,187,303 | 0.53% |
| Charlotte Ball Seymour Childeren's Trust | Real Estate Investment | 29,677,933 | 0.43% |
| Amgen, Inc. | Biotechnology | 29,560,957 | 0.43% |
| Flatiron Investments LP | Real Estate Investment | 23,597,300 | 0.34% |
| Covidien LP | Biotechnology | 21,884,328 | 0.32% |
| Macerich Twenty Ninth Street, LLC | Real Estate Investment | 21,762,186 | 0.32% |
| Longmont Diagonal Investments LP | Real Estate Investment | 19,488,611 | 0.28% |
| Tebo, Stephen D | Real Estate Investment | 18,834,822 | 0.27% |

*Source: Boulder County Assessor's Office - Total Assessed Valuation is $6,858,961,000. This figure excludes the Taxable Incremental Financing Districts (TIFs) valuation, which are included for the purposes of calculating the mill levy for Boulder County.*

## Boulder County Unemployment Rates



## HISTORY OF BOULDER COUNTY

We celebrated the Sesquicentennial, 150th Anniversary, of Boulder County in November 2011. The County was one of the 17 original counties created by the Colorado Territory in 1861. There were several contests commemorating the anniversary including the Plein Air Art exhibit, an Anniversary sculpture competition and an essay contest for high school and middle school students. To emphasize our history we produced a Historic Sites self-guided tour brochure and map. Also we distributed a Museum Passport Guide to Boulder County's history, art, cultural and educational museums.

Our history on this land began long before the formation of the territorial government. The mark of human settlement on Boulder County runs the gamut from archaeological finds and tipi rings left by early nomads to satellite tracking devices built by local operations of national industries. The imprint of people has been as diverse as the landforms that comprise the human surroundings.

Between the 1803 purchase of Louisiana and the creation of the Colorado Territory by congress in 1891, present-day Boulder County was included within the jurisdictional boundaries of a succession of territories: Louisiana, 1803-1819; Missouri, 1819-1854; Nebraska and Kansas, 1854-1861; Colorado, 1861 until statehood in 1876.Baseline Road through the City of Boulder and east to the county line is at the 40th parallel, which separated the Nebraska and Kansas territories and which forms the boundary between the two states today.

Long before the Louisiana Purchase the Apaches wandered the Boulder County plains. By the early 1800s the Cheyenne and the Arapahoe tribes inhabited Colorado, and the latter would figure prominently in county history. These tribes were nomadic foragers and hunters, and their movement was guided by the seasonal migration of the game, which they sought. The strong alliance between the Cheyennes and Arapahoes was undoubtedly a deterrent to interference from some of the warring, outside tribes.

Since little was known about the vast western lands included in the Louisiana Purchase, the U.S. government sent several expeditions to investigate the far reaches of the new territory. Apparently only the exploring party led by Major Stephen Long in 1820 extended into the Boulder County area. Long's party was comprised of twenty men, including topographers, a cartographer, a zoologist, a physician-botanist-geologist, a naturalist and a landscape painter. The reports from the Long expedition contained errors and failed to meet the objective of locating the great riverheads; however, they provided extensive information on the flora and fauna of the area. This, in turn, attracted fur trappers – and the businessmen like Charles and William Bent and Ceran St. Vrain, who operated trading posts – to the vicinity. Beaver hats were the fad of the day, and the beaver were plentiful in the Rocky Mountain region. The trappers came, they trapped beaver, they hunted bison for the hide as well as the meat and, due to the pacifying efforts of the trading post operators they had few problems with the Indians.

By 1859 the interest in beaver pelts and bison hides had dwindled, and the 1849 discovery of gold in California had given new impetus to westward migration. The Arapaho and Cheyenne Indian tribes, who had been granted a land area, which included Boulder County, were fearful of the intruders. The first local encampment of these new settlers was at Red Rocks (Settlers' Park) in Boulder Canyon, October 17, 1858 – a party of about 20 Nebraskans in search of gold and led by Captain Thomas Aikens. Fortunately, Aikens was able to converse with Niwot, chief of the Arapahoes camped just to the north of the canyon, and establish a friendly relationship with the Indians. Much credit for the initial peaceful coexistence of the Indians and Boulder County settlers was due to Chief Niwot (meaning "left hand"), who was admired and respected by the settlers. A bust of Niwot is displayed on the Boulder County Courthouse grounds, an honor to his contribution in the settlement of this area.

It did not take Aikens' men long to find gold in Boulder Creek, but a major discovery did not occur until January 16, 1859. Ten miles northwest of Red Rocks and 3,000 feet higher they found a large placer deposit ("placer" means that the ore has collected in a place other than its original location, usually swept from its quartz veins by the flow of water) in a stream, which they named Gold Run. The Gold Rush had arrived in Boulder County! Aikens' party was soon joined by hundreds of prospectors. Others came to homestead and provide food and supplies to

the miners. Aikens, himself, turned to farming in the area just east of Boulder and known as Valmont.

In October 1859, Colorado's pioneers organized the Jefferson Territory – present-day Boulder County was named Jackson, and Boulder City was the county seat – but without the authorization of Congress. The following year the U.S. Army sent men to build the first wagon road up Sunshine Canyon; pack animals were no longer the only means of hauling ore and supplies. While gold mining – placer mining was being replaced with hard-rock mining – was the center of activity in the canyons and mountains, irrigation was beginning on the plains. Water began transforming the land of buffalo grass and sagebrush into future fields of wheat and cattle. The town of Burlington was established on the St. Vrain Creek south of Longmont, a focal point for the scattered farms.

In 1861, the Colorado Territory was established by Congress, replacing the powerless Jefferson Territory. The federal government also signed a new Indian treaty, pushing the tribes into arid, barren land between the Arkansas River (flows through present-day Canon City and Pueblo) and Sand Creek. The Indians were not happy, and the unrest was only beginning. As military troops were removed from Colorado Territory to join the Union effort in the Civil War, Indian raids on settlers increased. The settlers erected more small forts; one of them, Fort Chambers, was built near the Valmont settlement. From there, in November 1864, Captain David Nichols and 100 volunteers left to help "settle the Indian problem." They joined other troops at Fort Lyon and, under the command of Colonel John Chivington, participated in the bloody massacre at Sand Creek. Three years later, after many battles, the Arapahoes and Cheyennes who had inhabited Boulder County were permanently removed from the territory and relocated to Oklahoma. Aikens' and Niwot's friendly beginning had evolved into war and, ultimately, loss of homeland for the natives.

During the 1860's, especially with the relocation of the Indians, there was renewed interest in migration to the Colorado Territory. The Overland Trail – approximately where U.S. 287 is today – was one of the heaviest traveled routes. Coal was discovered at Marshall, south of Boulder City. A toll road was constructed through lower Boulder Canyon, over Magnolia Hill, to connect with the Enterprise Road into the rich mining area around Central City and Canyon to Ward. In 1860 the first public schools were established, and worship services were moved from home parlors to church buildings. Postal service was extended into the county from Denver City, and a couple of newspapers were being published. You might say that Boulder County – or rather, Jackson County – had arrived!

As booming as the 60s sound, the decade ended with a county population of fewer than 2,000 people. But a surge in population was on the horizon. The 1869 discovery of silver in Caribou and, three years later, the discovery of tellurium in Gold Hill brought renewed interest in metal mining. Population swelled in existing mining camps, and new communities were established in the mountains. New life was coming to the plains as well – the Chicago-Colorado Colony founded Longmont in 1871; the railroads began laying track for service in Boulder County; the University of Colorado opened. In the midst of all this local activity Colorado became a state – 1876.

Commercial development of the area's natural resources was not limited to the mountains. In the southern part of the county, the resource was lignite coal. Begun earlier at Marshall, coal mining soon spread to the areas that became Louisville, Lafayette and Erie. North of these towns, irrigated crop production was so successful that a cannery was built in Longmont. In the Lyons area, commercial activity centered around the sandstone which was quarried and shipped throughout the nation. Not even the climate escaped commercialization: sanatoriums were established at Boulder, Hygiene and Lyons, with the promise that the high, dry air would cure the tuberculosis so common in the eastern states. Natural springs that became spas and resorts were developed in Eldorado Springs (artesian water is still bottled and sold there), Crisman and Springdale.

Between 1890 and at the onset of World War I, Boulder County felt the impact of the events taking place well beyond its borders. With the financial panic of 1893 the silver market all but collapsed. William Jennings Bryan and his plan for free and unlimited coinage of silver was defeated in the 1896 presidential election, although he carried Colorado 161,269 to 26,279. Boulder County coalmines had their troubles as well; strikes and major gas

explosions. The coal fields and railroads throughout the state were being brought under corporate control; bringing new conflicts and making locally based competition difficult. The county population swelled with immigration from northern Europe and the British Isles, with many of the immigrants bringing mining experience. The Chinese had come earlier to work the mountain mines. By the turn of the century there was an influx of immigrants from southern and eastern Europe to work the coal fields and from Japan and Mexico to join the German and Scandinavian farmers in the area around Longmont. The immigrants initially settled in ethnic colonies, but in time, varied ethnic heritages were interwoven to form the rich tapestry of Boulder County's own heritage.

Although life was not easy and conflicts were abundant – "wet" versus "dry" on the issue of alcohol, miners against operators, the destruction by flood and fire – those who came to Boulder County seemed to have a spirit of resilient determination that was more abundant and more powerful than the adversity they faced. Part of the resilience no doubt stemmed from the potential of the land and its resources. When one resource played out another was waiting to be explored or developed. The introduction of the sugar beet and a sugar processing plant in Longmont boosted the county's agricultural economy.

Tungsten replaced gold as the most profitable resource of the mountains. On the eastern plains, oil was discovered, and derricks were scattered over the farmlands. The creation of Rocky Mountain National Park brought a new surge of tourism. The strength of commercial activity was aided by the extensive system of railroads in the county, including the one earlier constructed by David Moffat in the southern part of the county and across the Continental Divide. However, progress was not a straight and smooth road. A violent strike at the Columbine Mine east of Lafayette rocked the coal mining industry. The depression of the 1930s and the dust bowl conditions of that decade affected the entire county, but gold mining experienced a revival when gold was revalued. The revival was only temporary; with the advent of World War II, gold and silver mining ceased, replaced by tungsten and flour-spar as "essential" production. These too, declined with the end of the war.

After the war, a new kind of growth came to Boulder County – this time tied more to human resources than to the land. Scientific research and development, both public and private, began to locate in Boulder County. Among these was the Department of Commerce's National Bureau of Standards, which came to the City of Boulder in 1954. Just two years earlier, the Boulder-Denver Turnpike (U.S. 36) was opened. The improved transportation facilities between Boulder and Denver helped give birth to the planned community of Broomfield, which became its own county in 2001. Local industry expanded to include small and large developers of electronic and computer technology. By the late 1970s Boulder County was known as the "silicon valley" of Colorado.

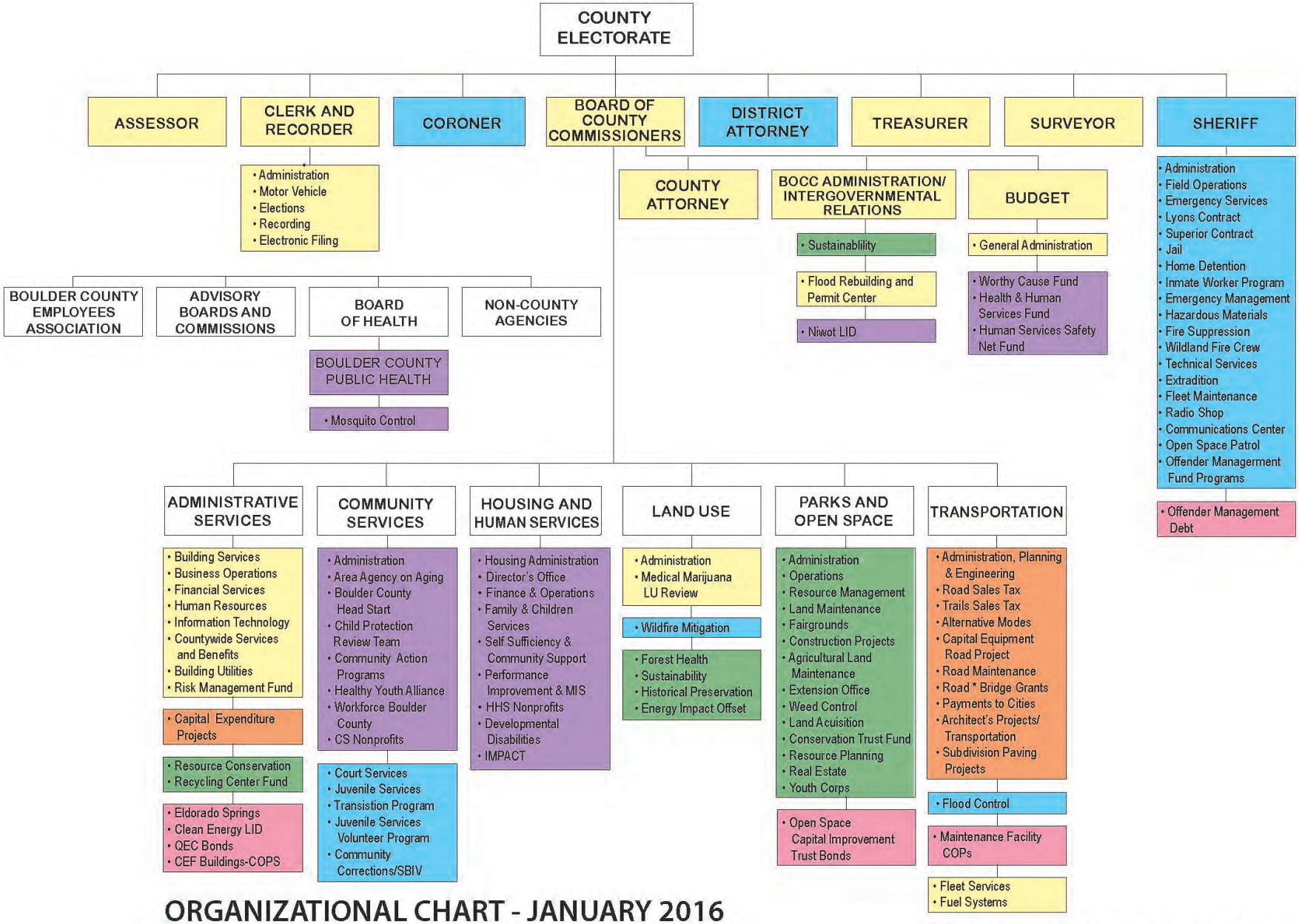
The 21st Century however brought new financial challenges to Boulder County. In 2008 a nationwide recession left its mark on the County. Unemployment rates rose to a high of 7.4% in 2010; property values plummeted and home foreclosures rose to a high of 1,389 in 2009. Being resilient, the County weathered this storm and has now rebounded. The unemployment rate in 2015 stood at only 2.5% and foreclosures dropped to 221 for the year. Population growth is evident. School enrollment has risen from 43,735 in 2008 to 61,984 in 2014 which equates to a 42% increase as young families continue to move to the county. Population growth in total has increased 7% from 2008 to 2014.

During the recession the County also experienced a devastating mountain fire event. The Fourmile Canyon Fire raged from September 6th through September 16th 2010, consuming 6,181 acres and destroying 172 structures, 169 of which were homes. At the time, the fire was the most expensive in Colorado history with an insurance cost in excess of $217 million. The fire danger remained high for several years to come as the county entered into a drought. According to the “US Draught Monitor”, Boulder County was in an “extreme” drought along with 70% of Colorado during the summer of 2012. Dry and hot weather left pastures in poor conditions and cut back on crop yield. A wet spring and a more normal snowpack in 2013 brought water levels back to a reasonable level which allowed the county’s watersheds to play “catch up”.

Colorado weather is known for its erratic behavior. The drought was followed by a devastating flood in

September 2013. Boulder County experienced an unprecedented rainfall which led to flash flooding along every major drainage location in the county. The flooding cut off several communities from aid for many days, and extensive road and bridge damage left several mountain town inaccessible for months. 219 homes and 95 manufactured homes were considered completely destroyed. Sadly four residents lost their lives to the flood. In the days immediately following the flood, 1,102 were evacuated from the mountains by air making this the 2nd largest airlift after Hurricane Katrina. Rescue crews also successfully conducted more than 800 ground evacuations. Roughly 30 miles of county roads were completely destroyed, 150 miles of roads damaged and 36 county maintained bridges suffered damage or were destroyed. It was determined that 164 acres of county-owned open space and 111 miles of trails were damaged. The great flood of 2013 was declared a Federal disaster and recovery will continue into our future.

Natural disasters are a part of our landscape, but Boulder County remains a resilient community which adapts and learns in the face of disruptive shocks and stresses. This resiliency and ability to adapt transcends into many areas as our demographics continue to change. Although the population has grown, urbanization has not eradicated all the signs of Boulder County's early history. Boulder County has active agricultural and mining preservation projects. Landmark preservation efforts are evident in every community, and local historical and archaeological societies help perpetuate a sense of the past. You might argue that the marks of human settlement have not always been positive ones, but it is the lessons of the past that help guide the future. The human energy, entrepreneurial spirit and optimism which arrived with the first settlers to Boulder County will continue to be the driving force of human activity in the County.




# ORGANIZATIONAL CHART - JANUARY 2016

CONSERVATION/SUSTAINABILITLY
DEBT SERVICE
GENERAL GOVERNMENT
HEALTH & HUMAN SERVICES/ECONOMIC DEVELOPMENT
TRANSPORTATION/CAPITAL BUILDING PROJECTS
PUBLIC SAFETY/JUDICIAL

## FUNCTIONS AND DUTIES OF COUNTY GOVERNMENT

The County is a political subdivision of the State government, created to carry out the will of the state. It is governed by a three-member Board of County Commissioners. Each Commissioner is elected at-large by the voters of the County and must reside in the district for which he or she is elected. There are also seven other elected officials – Assessor, Clerk and Recorder, Coroner, District Attorney, Sheriff, Surveyor and Treasurer.

The County provides a wide range of services to its residents including public safety, highways and streets, parks and open space, health and human services, public improvements, planning, zoning and general administration.

Water, sanitation, fire, utilities, schools, recreation and library services are provided to County residents by a variety of public and private entities, depending on property location.

By statute, the County has the following powers: (This list is by no means all inclusive, but meant to be a summary of the functions and duties of county government).

- To list and value all property.
- To operate community correctional facilities and programs.
- To determine the cause of all unattended deaths.
- To set and alter precinct boundaries.
- To issue licenses such as: marriage, liquor, dogs, flea markets, mercantile establishments, pawn brokers, and trash haulers.
- To ensure safekeeping of public records.
- To record legal instruments and business records.
- To register motor vehicles.
- To register electors and conduct elections.
- To prosecute all felonies, misdemeanors, and juvenile offenses.
- To promote agricultural research.
- To spray noxious weeds.
- To provide veteran's services.
- To cause and enforce zoning regulations.
- To establish land use controls.
- To enforce building codes.
- To plan and maintain public roads and bridges.
- To keep and preserve the peace in the county.
- To operate a county jail.
- To collect and distribute taxes for all taxing districts within the county.
- To administer all welfare programs as determined by the Department of Human Services.
- To issue certificates for solid waste disposal sites.

# COUNTY GOVERNMENT ORGANIZATIONAL STRUCTURE

## ELECTED OFFICIALS

| | |
|---|---|
| **Board of County Commissioners** | **(303) 441-3500** |
| **Elise Jones** | **District #1 Commissioner** |
| **Deb Gardner** | **District #2 Commissioner** |
| **Cindy Domenico** | **District #3 Commissioner** |

The County has three County Commissioners who are elected to four-year terms. Each Commissioner is elected at-large to represent one of three geographic districts within the County. The Board of County Commissioners direct county programs and approve the County budgets and policies. Two regularly scheduled meetings are held weekly.

**Assessor – (303) 441-3530**
Jerry Roberts

The Assessor is elected to a four-year term. The Assessor annually lists and values all property in the County, notifies owners of any changes, reviews objections and certifies valuations to the various taxing authorities which set tax levies.

**Clerk & Recorder – (303) 441-7700**
Hilary Hall

The Clerk & Recorder is elected to a four-year term. The Clerk has the following duties: safekeeping of all public records, acts as clerk to the Board of County Commissioners, records legal instruments and business records, acts as administrative officer of the state to carry out various duties such as registration of motor vehicles and title applications, issuance of marriage licenses and serves as the chief election official for the County.

**Coroner – (303) 441-3535**
Emma Hall

The Coroner is elected to a four-year term. The Coroner is required to investigate all unattended deaths or deaths that may be caused by circumstances that are not natural.

**District Attorney – (303) 441-3700**
Stan Garnett

The District Attorney is elected to a four-year term in the 20th Judicial District. The District Attorney serves as the public prosecutor for felonies, misdemeanors and juvenile offenses in County and District Courts, calls grand juries when necessary, provides information and assistance in the areas of alcohol and drug abuse, rape prevention and consumer and environmental affairs.

**Sheriff – (303) 441-4444**
Joe Pelle

The Sheriff is elected to a four-year term. The Sheriff's duties are to keep and preserve the peace in the County, to enforce the provisions of County ordinances, to coordinate emergency and rescue services and to maintain the County jail.

**Surveyor – (303) 441-1665**
Lee Stadele

The Surveyor is elected to a four-year term. This office is responsible for the surveying of County land parcels and boundaries.

**Treasurer – (303) 441-3520**
Paul Weissmann

The Treasurer is elected to a four-year term. The Treasurer is responsible for the collection and distribution of taxes and making investments on behalf of the County.

## APPOINTED DIRECTORS

Department Directors are appointed annually by the Board of County Commissioners and serve at the pleasure of the Board.

**County Attorney – (303) 441-3435**
Ben Pearlman

The County Attorney provides legal services to the Commissioners, elected officials and County departments.

**Deputy to the Board of County Commissioners – (303) 441-3500**
Michelle Krezek

The deputy coordinates and is responsible for the activities of public information, constituent services, multicultural outreach, policy research and intergovernmental affairs.

**Director of Administrative Services – (303) 441-4548**
Jana Petersen

The director coordinates and is responsible for the activities of Information Services, Finance, Purchasing, Payroll, Human Resources, Mailing, Printing, Risk Management, Security, Architects, Telecommunications, Board of Equalization, Resource Conservation, County Building Construction Projects, and Building Maintenance and Custodial Services.

**Director of Budget Office – (303) 441-3498**
Bruce Knight

The budget director is responsible for the planning, coordination, implementation and monitoring of the County budget in the current and future years.

**Director of Community Services – (303) 441-3560**
Robin Bohannan

The director coordinates and is responsible for the activities of Community Corrections, Safeguard, Volunteers, Juvenile Services, Veteran's Services, Housing, Child Protection Team, Project Self-Sufficiency, Domestic Violence Project, Social Opportunity, Aging Services, Economic Development, Head Start, Community Action Program, Employment and Training Center.

**Director of Housing & Human Services Department – (303) 441-3929**
Frank Alexander

The director is responsible for ensuring the effective planning, implementation, and regulatory compliance of the County Housing programs and initiatives, including the management and supervision of County Housing personnel and the administration of income maintenance and human services programs.

**Director of the Public Health Department – (303) 441-1100**
Jeff Zayach

The director coordinates and is responsible for activities that protect the public health. The director serves at the pleasure of the Board of Health, which is a governing body appointed by the Board of Commissioners.

**Director of Land Use – (303) 441-3930**
Dale Case

The director coordinates and is responsible for comprehensive planning, zoning and code enforcement, building inspection, mapping, and land use review.

**Director of Parks and Open Space – (303) 441-3950**
Ronald K. Stewart

The director coordinates and is responsible for open space land acquisitions, weed control, environmental education, resource management, patrol and maintenance of County owned land, Youth Corps and home extension services.

**Director of Transportation – (303) 441-3900**
George Gerstle

The director is responsible for transportation planning and traffic engineering, road and bridge capital improvement programs, engineering review and standards enforcement, road maintenance and repairs, snow removal on County roads and bridges and flood control.

## BOULDER COUNTY ADVISORY BOARDS AND COMMISSIONS

Advisory boards and commissions give residents the opportunity to have their voices heard within Boulder County government. The County, in turn, benefits from this citizen input. Advisory boards and commissioners are listed below.

**ADULT PROTECTION REVIEW TEAM**

PURPOSE: Ensures that a broad range of community services are available to at-risk adults. Identifies gaps in services, supports the development of needed resources, supports and advises the adult protection unit staff.
COORDINATOR: Tonia Elliott, (303) 441-1257 telliott@bouldercounty.org.
MEMBERSHIP: Membership not to exceed 24 individuals nor be fewer than 10
TERM: Variable
MEETINGS: Second Thursday of the month; 12:30 pm to 2:30 pm
LOCATION: Longmont Senior Center, 910 Longs Peak Ave., Longmont

**AGING ADVISORY COUNCIL**

PURPOSE: Advises Boulder County Area Agency on Aging. Helps in the administration and planning of Older Americans Act programs, gathers information and ideas that could help to coordinate the delivery of services and respond effectively to the needs of older adults throughout Boulder County.
COORDINATOR: Laura Mathews, (303) 441-1583 lmathews@bouldercounty.org.
MEMBERSHIP: Up to 22 Members
TERM: 3 Years
MEETINGS: First Friday of the month; 9:00 am to 12:00 pm, No meetings in July and November.
LOCATION: Varies

**BOARD OF ADJUSTMENT**

PURPOSE: Hears appeals and grants variances by statutory authority to Boulder County Land Use Code.
COORDINATOR: Meredith Lanning, (720) 564-2638 mlanning@bouldercounty.org.
MEMBERSHIP: 5 members
TERM: Variable
MEETINGS: First Wednesday of the Month; 4:00 pm
LOCATION: Commissioners' Hearing Room, 1325 Pearl St., Boulder

**BOARD OF HEALTH**

PURPOSE: Serves as the governing board of Boulder County Public Health by establishing policy, providing oversight, approving budget and selecting and supervising the Director of Public Health.
COORDINATOR: Tammy Golden, (303) 441-1141 tgolden@bouldercounty.org.
MEMBERSHIP: 5 members
TERM: 5 Years
MEETINGS: Second Monday of the month; 5:30 pm
LOCATION: Public Health Auditorium; 3450 Broadway, Boulder

**BOARD OF REVIEW**

PURPOSE: Hears and decides, by statutory authority, technical appeals to the interpretation of the Uniform Building Code.
COORDINATOR: Kathy Acosta, (720) 564-2626 kacosta@bouldercounty.org.
MEMBERSHIP: 5 members and two associate members
TERM: 3 Years
MEETINGS: As needed, typically the last Wednesday of each month, 3:30 pm
LOCATION: Commissioners' Hearing Room, 1325 Pearl St., Boulder

**CITIZEN REVIEW PANEL**

PURPOSE: Reviews and makes recommendations concerning grievances of alleged inappropriate conduct by the Department of Housing and Human Services child welfare staff in the performance of their duties.
COORDINATOR: Diane Ludwig, (303) 441-4994 dludwig@bouldercounty.org.
MEMBERSHIP: 5 members, 2 alternates
TERM: 3 Years
MEETINGS: As needed
LOCATION: Location that accommodates the client

**COMMUNITY ACTION PROGRAMS ADMINISTERING BOARD**

PURPOSE: Oversees program development that provides opportunities for education, self-sufficiency and community involvement for disenfranchised and low-income people.
COORDINATOR: Eliberto Mendoza, (303) 441-3972 emendoza@bouldercounty.org.
MEMBERSHIP: 15 members - 5 from public sector, 5 from private sector and 5 from low-income sector
TERM: 3 Years
MEETINGS: Third Tuesday of the month, 6:00 - 8:00 pm
LOCATION: Community Services Conference Room, 3482 N. Broadway, Boulder or as announced

**COMMUNITY CORRECTIONS BOARD**

PURPOSE: Screens and approves state funding for halfway house placements in Boulder County; monitors community based alternatives to incarceration and acts in an advisory capacity on relevant criminal justice issues.
COORDINATOR: Brian Ball, (303) 441-3691 bball@bouldercounty.org.
MEMBERSHIP: Nine citizen representative and four agency representatives.
TERM: 3 Years
MEETINGS: Second and Fourth Tuesday of the month, 7:30 am
LOCATION: Community Justice Services Conference Room, 1777 6th St., Boulder

**CORE SERVICES BOARD**

PURPOSE: Advises the Department of Housing & Human Services. Conducts community needs assessments to develop alternatives to placing youth in foster care.
COORDINATOR: Cara Froelich, (303) 678-6073 cfroelich@bouldercounty.org
Sara Boylan, (303) 441-1477 sboylan@bouldercounty.org
MEMBERSHIP: 18 members
TERM: 3 years
MEETINGS: Third Friday in January, April, July and October; 8:30 am
LOCATION: Housing & Human Services Office, 3400 N. Broadway, Boulder

**CULTURAL COUNCIL**

PURPOSE: Develops recommendations to the County Commissioners regarding the yearly distribution plan within Boulder County for the county's portion of the Scientific and Cultural Facilities District sales tax collected.
COORDINATOR: Cheryl Christensen, (303) 441-3500 cchristensen@bouldercounty.org.
MEMBERSHIP: 9 members
TERM: 3 Years
MEETINGS: Second Tuesday of the month, 6:00-8:00 pm
LOCATION: Dickey Lee Hullinghorst Room, 1325 Pearl St., Boulder

**ELDORADO SPRINGS LID ADVISORY COMMITTEE**

PURPOSE: Facilitates communication among the rate-payers and residents of ESLIDs; the providers of operations and administrative services to the districts, and the Board of Directors. Advises the County Commissioners on issues pertinent to the implementation of the public improvements serving the districts.
COORDINATOR: Pete Salas (303) 441-4574 psalas@bouldercounty.org.
MEMBERSHIP: Will include members who represent various segments of the community
TERM: Variable
MEETINGS: Second Thursday of the month, 6:00-8:00 pm
LOCATION: Eldorado Springs Fire Hall, 4390 Eldorado Springs Dr., Eldorado Springs

**EXTENSION ADVISORY COMMITTEE**

PURPOSE: Plans and reviews activities and assists in legislative activities that support the Extension.
COORDINATOR: Roberta Johnston, (303) 678-6379 rjohnston@bouldercounty.org.
MEMBERSHIP: 9 members appointed by the BOCC, 2 ex-officio members, and up to 9 members appointed by the Extension Service Advisory Committee
TERM: 3 years
MEETINGS: Meets quarterly – on Wednesday, 5:00 - 7:00 pm, but dates vary.
LOCATION: Extension Office, Boulder County Fairgrounds, 9595 Nelson Rd. Longmont.

**FIRE CODE REVIEW COMMITTEE**

PURPOSE: Reviews fire codes proposed for adoption to the Boulder County Fire Protection Districts and makes recommendations to the County Commissioners.
COORDINATOR: Kathy Acosta, (720) 564-2626 kacosta@bouldercounty.org.
MEMBERSHIP: 5 members
TERM: 3 years
MEETINGS: As needed
LOCATION: Commissioners' Hearing Room, 1325 Pearl St., Boulder

**FOOD SYSTEMS ADVISORY COUNCIL**

PURPOSE: Promotes a locally-based food and agricultural system that advances Boulder County's economic, environmental and social well-being, through research, education and public policy recommendations.
COORDINATOR: Adrian Card, (303) 678-6383 acard@bouldercounty.org.
MEMBERSHIP: 17 members
TERM: 3 years
MEETINGS: Third Thursday of the month from 6:30 – 8:30 pm
LOCATION: Boulder County Parks and Open Space Building, 5201 St. Vrain Rd., Longmont

**HISTORIC PRESERVATION ADVISORY BOARD**

PURPOSE: Decides on designations of historic structures and sites, assists in the development of the historic survey, provides historic preservation education, and assists county staff in determining the historic significance of structures older than 50 years for which a building permit has been applied.
COORDINATOR: Denise Grimm, (720) 564-2611 dgrimm@bouldercounty.org.
MEMBERSHIP: 9 members
TERM: 3 years
MEETINGS: First Thursday of the month; 6:00 pm
LOCATION: Commissioner's Hearing Room, 1325 Pearl St., Boulder

**HOUSING & HUMAN SERVICES ADVISORY COMMITTEE**

PURPOSE: Advises the Department of Housing and Human Services; serves as a vehicle for education and communication with community leaders, citizens and clients to make recommendations on improving the effectiveness of the department.
COORDINATOR: Chris Campbell, (303) 441-1001 ccampbell@bouldercounty.org.
MEMBERSHIP: 10 members
TERM: 3 years
MEETINGS: Last Tuesday of the month; 3:30 – 5:30 pm
LOCATION: 2nd Floor Conference Room, 2525 13th St., Boulder

**MOSQUITO CONTROL ADVISORY BOARD**

PURPOSE: Facilitates ongoing communication between residents of the Mosquito Control District and the County Commissioners; ensures citizen involvement in the management of the district's operations.
COORDINATOR: Marshall Lipps, (303) 441-1164 mlipps@bouldercounty.org.
MEMBERSHIP: 5-7 members
TERM: 3 years
MEETINGS: Third Tuesday of the month (February – October) 6:00 pm
LOCATION: Boulder County Public Health Building, 3450 N. Broadway, Boulder

**NEDERLAND ECOPASS PID ADVISORY COMMITTEE**

PURPOSE: Serves as an independent committee to provide the County Commissioners with recommendations regarding administration of the Nederland EcoPass Public Improvement District (District). While the County Commissioners has the legal authority and responsibility to make decisions regarding the operation and finances of the District, the Committee members shall serve in an advisory capacity to the Board. The Committee will act as a communication link between the property owners and residents of the District and the County Commissioners. The Committee shall advise the Board and the Transportation Department on issues pertinent to the implementation of the public improvements serving the District.
COORDINATOR: Jared Hall, (303) 441-4958 jhall@bouldercounty.org.
MEMBERSHIP: 4 members appointed by County Commissioners, 1 appointed by the Town of Nederland
TERM: TBD
MEETINGS: Quarterly. Specific dates TBD
LOCATION: Carousel of Happiness Meeting Room, 20 Lakeview Dr, Nederland

**NIWOT LID ADVISORY COMMITTEE**

PURPOSE: Serves as an independent board to provide the County Commissioners with recommendations for improvements to the Niwot Local Improvement District; prioritizes expenditures for the LID sales tax revenue for projects including but not limited to capital improvements, community events and promotion, transportation, and transit improvements. The committee reports to the County Commissioners who serve as the Board for the Niwot LID.
COORDINATOR: Pete Salas, (303) 441-4574 psalas@bouldercounty.org.
MEMBERSHIP: 9 members; 1 Niwot Business Association representative; 1 Niwot Community Association representative; 4 business representatives; and 3 Niwot residents.
TERM: 5 years
MEETINGS: 1st Tuesday of the month at 7:00 – 9:00 pm
LOCATION: Niwot Eagle Place Senior Center, Community Room, 6790 N. 79th Street, Niwot

**PARKS AND OPEN SPACE ADVISORY COMMITTEE**

PURPOSE: Reviews proposals and advises staff, the Boulder County Planning Commission, and the County Commissioners on open space and county land acquisition and maintenance.
COORDINATOR: Renata Frye, (303) 678-6261 rfrye@bouldercounty.org.
MEMBERSHIP: 9 members
TERM: 3 years
MEETINGS: Fourth Thursday of the month; 6:30 pm
LOCATION: Commissioners' Hearing Room, 1325 Pearl St., Boulder

**PLANNING COMMISSION**

PURPOSE: Advises the County Commissioners on planning matters and has statutory responsibility to make, adopt and amend the Boulder County Comprehensive Plan. The commission also has a role in reviewing and acting on revisions and amendments to the Boulder Valley Comprehensive Plan as authorized under the four-body intergovernmental agreement between the City of Boulder and Boulder County.
COORDINATOR: Meredith Lanning, (720) 564-2638 mlanning@bouldercounty.org.
MEMBERSHIP: 9 members
TERM: 3 years
MEETINGS: Third Wednesday of the month; 1:30 pm to reconvene at 7:00 pm (if needed)
LOCATION: Commissioners' Hearing Room, 1325 Pearl St., Boulder

**RESOURCE CONSERVATION ADVISORY BOARD**

PURPOSE: Advises County Commissioners on major waste diversion policies and strategies. At the direction of the Commissioners, helps to develop policy and action recommendations for a long-range, countywide solid waste management plan.
COORDINATOR: Leigh Cushing, (720) 564-2238 lcushing@bouldercounty.org.
MEMBERSHIP: 20 members; including 5 at-large members appointed by the BOCC. Particular consideration shall be given to geographic representation.
TERM: 4 years
MEETINGS: Fourth Wednesday of the month; 4:45 pm
LOCATION: Recycling Center, 1901 63rd St., Boulder

**TEN YEAR PLAN TO END HOMELESSNESS ADVISORY BOARD**

PURPOSE: Provides advice and recommendations to the county, Consortium of Cities, and several municipalities regarding establishment of long-term priorities, annual work implementation plans, and metrics and measurement processes to enable the goals of the Ten Year Plan to End Homelessness within Boulder County. Such advice and recommendations include obtaining service provider, faith community, client/consumer, and business community input regarding the establishment of such priorities, plans, and processes.
COORDINATOR: Robin Bohannan, (303) 441-3996 rbohannan@bouldercounty.org.
MEMBERSHIP: 15 members; including 4-5 representatives from local government, 4-5 service provider representatives, 2 members from the faith community, 2 consumer/client (formerly homeless) representatives, and 2 members from the business community.
TERM: 3 years
MEETINGS: Second Friday of the month; 9:00 -11:00 am
LOCATION: Varies

**WORKFORCE DEVELOPMENT BOARD**

PURPOSE: Responsible for identifying regional workforce development needs and creating a comprehensive strategy for meeting them, while taking into account the region's economic development priorities.
COORDINATOR: Deb Beaton, (303) 413-7591 dbeaton@bouldercounty.org.
MEMBERSHIP: Varies
TERM: 2 years
MEETINGS: Second Friday of the month; 7:30 am to 9:00 am
LOCATION: Varies

# BOULDER COUNTY FACILITIES

## Downtown Boulder

**Boulder County Courthouse, Main Building** — **1325 Pearl St., Boulder**

Offices/Departments: Assessor, County Attorney, County Commissioners, Security, Treasurer

**Courthouse, East Wing** — **2025 14th St., Boulder**

Offices/Departments: Administrative Services, Human Resources, Information Technology, Board of Equalization

**Courthouse, West Wing** — **2020 13th St., Boulder**

Offices/Departments: Budget, Building Services, Finance, Purchasing, Risk Management

**Courthouse Annex** — **2045 13th St., Boulder**

Offices/Departments: Land Use, Mailing and Printing

**Flood Rebuilding & Permit Information Center** — **1301 Spruce St., Boulder**

Offices/Departments: Flood Recovery

**2525 13th St. Building** — **2525 13th St., Boulder**

Offices/Departments: Housing, Transportation, Clinica Campesina

**Boulder County Justice Center** — **1777 6th St., Boulder**

Offices/Departments: Community Justice Services, County Attorney, District Attorney, JC Security, Juvenile Detention, Municipal Courts, Probation, State Courts

**Copper Door** — **1770 21st St., Boulder**

Offices/Departments: Community Justice Services

## North Boulder

**North Broadway Complex** — **3400-3482 N. Broadway, Boulder**

Offices/Departments: Community Services, Boulder County Public Health, Department of Housing & Human Services

**Mental Health Partners** — **1333 Iris Ave., Boulder**

Offices/Departments: Mental Health Partners

**Mental Health Partners** — **3470 N Broadway, Boulder**

Offices/Departments: Administration

**Fire Management Cache** — **3116 Longhorn Dr., Boulder**

Offices/Departments: Sheriff's Fire Management

## Lafayette and Louisville

**Tri-Cities Office** — **1345 Plaza Court N., Lafayette**

Offices/Departments: Boulder County Public Health / Clinica Campesina

**Lafayette Annex** — **1376 Miners Dr., Lafayette**

Offices/Departments: Clerk and Recorder, Motor Vehicles

**Goodhue House – Conference Center** — **2009 112th St., Broomfield**

## East Boulder and Longmont

**Boulder County Clerk & Recorder** — **1750 33rd St., Boulder**

Offices/Departments: Elections, Motor Vehicles, Recording

**Mental Health Partners** **3180 Airport Rd., Boulder**

Offices/Departments: Addiction Recovery Center, Detoxification, Walk-In Crisis Center

**Boulder County Communications Center** **3280 Airport Rd., Boulder**

Offices/Departments: Sheriff

**Boulder County Jail** **3200 Airport Rd., Boulder**

Offices/Departments: Sheriff

**Boulder County Sheriff's Headquarters** **5600 Flatirons Pkwy., Boulder**

Offices/Departments: Sheriff, Building Services Warehouse

**Boulder County Coroner** **5610 Flatirons Pkwy., Boulder**

Offices/Departments: Coroner

**Boulder County Recycling Center** **1901 E. 63rd St., Boulder**

Offices/Departments: Resource Conservation, Recycle Authority, Hazardous Materials Management Facility

**Workforce Boulder County** **5755 Central Ave., Suite B, Boulder**

Offices/Departments: Workforce Boulder County

**St. Vrain Complex** **515 & 529 Coffman St., Longmont**

Offices/Departments: Aging Services, Boulder County Public Health, Mental Health Partners, Motor Vehicle, Department of Housing & Human Services, Workforce Boulder County

**Longmont Courts** **1035 Kimbark St., Longmont**

Offices/Departments: State Courts, Community Justice Services, District Attorney, Probation, Sheriff

**Boulder County Fairgrounds** **9595 Nelson Rd., Longmont**

Offices/Departments: Cooperative Extension, Fair Board, Parks and Open Space Maintenance, Soil Conservation District

**Parks & Open Space Administration, Transportation Complex** **5201 St. Vrain Rd., Longmont**

Offices/Departments: Parks and Open Space, Fleet Maintenance, Road Maintenance and Transportation, Youth Corp

## Transportation Department – Road Maintenance Locations

**Walden Ponds –** Road Maintenance Site 1 **3897 North 75th St., Boulder**

Offices/Departments: Building Services Shop

**Alaska –** Road Maintenance Site 2 **1288 Alaska Ave., Longmont**

**Nederland Substation –** Road Maintenance Site 4 **286 Ridge Rd., Nederland**

**Longhorn Building** **3118 Longhorn Dr., Boulder**

## Mountain Locations

**Allenspark Waste Transfer Station** **14875 Highway 7, Allenspark**

**Nederland Waste Transfer Station** **286 Ridge Rd., Nederland**

## Leased Buildings

**Niwot Sheriff's Substation** **7960 Niwot Rd., Suite B-9, Niwot**

**Superior Sheriff's Substation** **2701 S. Indiana St., Superior**

**Flood Rebuilding & Permit Information Center** **1301 Spruce St., Boulder**

**Workforce Boulder County – Boulder** **5755 Central Ave., Suite B, Boulder**

**Lafayette Annex – Clerk & Recorder** **1376 Miners Dr., Lafayette**

# THE 2016 BUDGET MESSAGE FOR BOULDER COUNTY

**Submitted by Bruce Knight, Budget Director**

For the 2016 calendar year, the Boulder County Commissioners adopted an expenditure budget in the amount of $426,638,902 for all funds. This amount represents a decrease of 3% in comparison to the 2015 Adopted Budget of $438,840,064. (More information on this comparison can be found in the section "Major Changes Between 2015 and 2016 Budgets" later in this document.

This year's budget represents the first full year of recovery from the 2008 recession, yet despite increases in revenue from property taxes, 2016 remains a tight budget year due to the continued and expensive cost of flood recovery. Like all previous years' budgets, the 2016 Budget is balanced in accordance with Colorado state statutes governing budget law and Boulder County fiscal and budgetary policies. It contains sufficient resources to support current levels of operations, and to replace and rebuild capital assets.

The 2016 Budget utilizes all current forms of revenue generation and cost reimbursements available to the county, and contains an emergency reserve equal to at least three percent of the TABOR allowed fiscal year expenditures, as required by the Colorado State Constitution. Budgeted fund balances are in compliance with the county's fiscal policy.

The Budget Message includes the following sections:

Influences on the 2016 budget development
Budget process
Budget strategy
Budget policies
Related budget decision points
Economic/Financial condition
Major changes between the 2015 and 2016 adopted budgets
Financial information
Conclusion

## INFLUENCES ON THE 2016 BUDGET DEVELOPMENT

### Flood Recovery

The most predominant impact on the 2016 budget continues to be the recovery from the September 2013 historic floods, projected to cost $217 million at current estimates over an excess of four years.

### 2013 Flood - Background

Over a period of several days in September 2013, the Emergency Operations Center was activated to dispatch and coordinate rescue and response services in response to a devastating flood that caused widespread evacuations and countywide damage to personal property and public infrastructure including major damage to county roads, bridges, culverts, and county-owned open space properties.

In response to the 2013 Flood, the Commissioners' Office successfully secured disaster declarations at the State and Federal level in order to begin the process for receiving emergency funding for displaced evacuees and recovery efforts. Work began immediately on buildings, roads, bridges, trails, debris removal, and many other projects.

General Fund Balance from 2013 was used initially for immediate flood response, and subsequent budgets were adjusted to make use of reimbursements in the form of large appropriations from various state and federal disaster and recovery aid programs to respond to necessary flood recovery work.

Federal reimbursements are largely at a rate of 75% of eligible expenditures, with the State of Colorado providing one- half of the remaining 25%. County staff have done some incredible work in modeling the reimbursements on the various flood expenditure categories and incorporating the timing delays inherent in the Federal and State reimbursement processes. Based on this analysis the county has estimated a nine-month lag in reimbursements after the expenditures are incurred. Reimbursement revenues are a significant source of funding for the 2016 budget.

With multiyear planning using the flood fiscal modeling referenced above, and sound fiscal decision making, the Boulder County Commissioners have prepared Boulder County to successfully weather the flood disaster that has impacted our financial position since 2013 and will continue to do so through 2017 (based on current recovery projections).

In the years following the 2013 Flood, the county commissioners have initiated several funding mechanisms to address not only the cash-flow implications of the nine month lag in reimbursements, but also the non-reimbursable expenditures that could result from making improvements to the damaged infrastructure in order to achieve resiliency goals. The voters of Boulder County approved a 0.185% sales and use tax on the November 2014 ballot, which is anticipated to yield in excess of $49 million over five years. This amount did not match the projections for the "local share" of all of the flood expenses over the life of the project, but counted substantially toward it. In addition, the county also sold Certificates of Participation (COPs) for $45 million in March of 2015, to address the timing aspects of the flood reimbursements and sales tax revenues.

The strategy in 2016 is to spend the flood reimbursements from FEMA, FHWA, State of Colorado, CDBG-DR, and others to continue the ongoing repair and recovery work, and to put to use the proceeds of the (COPs). Further, given the unknowns of State of Colorado approvals and large project management, the modeled expenditures for road and bridge reconstruction in 2016 (the largest single cost of flood recovery) have been further detailed in quarterly project projections. Flood recovery funding in the 2016 Adopted Budget is limited to the first six months of anticipated flood recovery expenditures in the Road and Bridge Fund. The intent is to have a mid-year budget adjustment to fund the remaining portion of 2016 expenditures when more is known regarding the schedule of actual work. Fund balances have been maintained at sufficient levels to handle unanticipated or emergency expenses.

**Employee Compensation**

Like all comparable public employers, the county recognizes the importance of maintaining equity with comparable governmental entities when it comes to employee compensation. In Boulder County, our current employee compensation status is exacerbated by the fact that many comparable governmental entities are cities where the primary revenue source is sales and/or use tax, which responded to the economic recovery from the 2008 recession several years ago. These entities are now funding substantially-increased compensation packages compared to those recessionary years.

**Assessed valuation increase and the "5.5% Statutory Limit"**

As was the case with most governmental entities, the Boulder County local economy was impacted by the 2008 recession. This effect was felt immediately by governments employing sales and use taxes as a primary revenue base; however, for county entities, where property tax is the primary revenue, the dynamic was different.
In Colorado, real property is reappraised in every odd year and the resultant property tax budgeted in the following year. Further, the appraisal cycle is such that the beginning of the recession in September 2008 was reflected in the 2011 re-appraisal and affected the 2012 budget. Therefore, the "recession," as measured by the budgeted property tax revenue base, began in 2012 with a 3% decrease in real property value, and lasted through 2015.

For the 2015 re-appraisal of real property, affecting the 2016 property tax revenue base, the Assessed Valuation increased by 18.7% compared to the prior year valuation. With New Construction (factored into the limit calculation before the 5.5% multiplier) assumed to be at least an increase of 1% annually, it would· take approximately three years to increase property tax within the limited increments to meet the increase of 18.7% in Assessed Valuation. This does not allow for the next re-appraisal budget year (2018) which is forecast with current data to also be significant. This will further lengthen the time period where by property tax revenue will be limited by the 5.5% Statutory revenue limit.

A consequence of the 5.5% statutory property tax revenue limit is that property tax can increase within the limit at a consistent rate until the Assessed Valuation once again becomes the limiting factor. This allows for the potential of revenue increases equally in reappraisal and intervening budget years at a predictable rate, making future budget development easier to manage.

**Sales and Use Tax**

Revenue generated by sales and use tax is very closely tied to the current economy. Our projections allow for an annual growth of 4% for the foreseeable future. Since all of the county's sale and use tax is voter-approved for specific projects (not for general operations), we believe that the expenditure side of these programs can be easily adjusted if economic growth should fall unexpectedly.

**Specific Ownership Tax**

Specific Ownership Tax (SOT) revenue is a component of vehicle registration fees and is collected by the Clerk and Recorder (in addition to the other Clerk and Recorder fees discussed below). The ownership tax is assessed on the original taxable value of the vehicle (where the original taxable value is 85% of manufacturer's suggested retail price). The annual specific ownership tax rate is based on the year of service. The first year of ownership is 2.10% of taxable value, falling to a flat fee of $3 in the 10th and each later year. Therefore, this revenue is most sensitive to newly manufactured motor vehicle purchases.

The 2016 budgeted SOT revenue of $8.5 million is 12% higher than budgeted in 2015, and reflects a steady growth due to pent up demand for new vehicles in the county. All of this revenue is budgeted and receipted in the Road and Bridge Fund, and provides a resource (with other revenues) for transportation aspects of the 2013 flood recovery while allowing other non-flood projects to continue.

**Fees and charges**

The Clerk and Recorder's Motor Vehicle fees are projected to increase by 5% in the 2016 budget compared to the 2015 adopted budget, with real property Recording Fees increasing by over 30% (a 43% increase in mortgage recordings was experienced in the first half of 2015 over the same period in 2014).

Land Use fees and building permits are anticipated to grow more than 17% as fees are increased and economic growth and confidence returns to the county.

**Flood recovery sales and use tax**

As mentioned previously, a five year 0.185% rate sales and use tax for funding the non-reimbursable portion of the recovery from the September 2013 flood was approved by voters in 2014. This is a one-time resource limited to flood operating expenditures.

**Disaster Recovery Certificates of Participation (COPs)**

In March of 2015 the county sold Certificates of Participation (COPs) in the amount of $39.5 million. COPs are a financing mechanism which allows an investor to purchase a share of lease revenue rather than purchasing a municipal bond. The sale generated an additional premium of $5.8 million for a total receipt of $45.3 million. The proceeds and related premium, are restricted in the General Fund for the use of funding flood capital projects that are either non-reimbursable or unreimbursed (local share) and the transaction's cost of issuance.

## 2016 BUDGET PROCESS

As with recent years, this budget year reflects budget decisions made within the atmosphere of planning for recovery from a declared emergency. Flood recovery remains a priority effort, and Boulder County staff continue to spend significant time managing flood expenditures, including requests for reimbursements and actual received reimbursements. It is difficult to estimate reimbursements because of the eligibility criteria and the various percentages of reimbursement from each different agency. For example the Federal Emergency Management Agency (FEMA) reimburses 75% of eligible expenses in their categories and the State of Colorado contributes an additional 12.5%. Since reimbursements have been slow to arrive and eligibility of certain costs has been disputed, the county has shouldered the cost burden to enable a rapid recovery. This creates cash flow problems as well as uncertainty in estimating the final cost to the county that we call the "funding gap".

In preparing the 2016 Budget, the county commissioners distributed a memo to all department heads and elected officials in May of 2015, which provided budget instructions for 2016. At that time we did not have revenue projections of any substance, other than we knew that the Assessed Valuation would likely increase substantially, and would in turn invoke the Statutory 5.5% property tax revenue limit. We consulted with the Colorado State department of Local Affairs (DOLA) in creating a property tax limitation model to ensure that we levied property tax revenue within the limitation and sufficient to cover resource needs for 2016 budget. We factored the results of the model into the 2016 budget instruction memo as that was the only known revenue increase at that early stage of the budget development.

Another key piece of modeling that we factored into the budget instruction memo was the anticipated fiscal needs to address the 2016 portion of the recovery work resulting from the September 2013 flood. This excellent modeling is done by the county's Financial Compliance Manager, and factors in not only the planned reimbursement rates, but also the anticipated timing lag. These projected costs were presented as a high priority in the memo, as this work has to be carried out in order to restore full functionality to the county's transportation and floodplain infrastructure.

We opened the Budget Prep System for request input through June and July of 2015, then in August (with at least six months of revenue data booked to our financial system) we estimated current year revenues and used those estimations to project 2016 revenues (this process was again briefly addressed in October when we had a greater sample of 2015 revenues). We held meetings with offices and departments to review their 2016 decision packages through late August and mid-September. Through the month of October those offices and departments with 2016 budget requests appeared before the Board of County Commissioners at noticed public hearings. The Budget office provided the Commissioners with multi-year modeling of revenue and expenditure assumptions (including the expenditures and projected reimbursements for flood recovery) so that we could dynamically model the county's available fund balances compared with the required reserves. The county commissioners used this information for decision making at the Budget Work Session held on November 5, after which the Budget office constructed the 2016 budget based upon those decisions. A further public hearing was held on the entire proposed budget on November 17, making a total of 10 hours and 42 minutes of public hearing time for the 2016 budget.

Of significance at the Budget Work Session were the county commissioners' decisions on 2016 compensation. This information (detailed below in the "Budget Strategy" section of this document) was input by Human Resources analysts into our personnel system, which (after distribution to users for checking) created the salary and merit budget line items in all funds that contained personnel. After making further adjustments in the Budget Prep System to finalize the data, the county commissioners adopted the 2016 budget on December 10, 2015.

## BUDGET STRATEGY

The county budget for 2016 is based on the assumption that the local economy will be stable with some growth in resources resulting from anticipated growth in economic activity in the region. One example is the growth in

sales & use tax revenues. We will continue to closely monitor volatile revenues and make changes within the 2016 budget year to adjust quickly to changing conditions. We attempt to be very agile in reacting quickly to changes in revenues before they create budget issues.

The county's largest revenue is property taxes. The total county mill levy for the 2016 budget year is 22.464 mills (compared with 24.794 for the 2015 budget year). This total includes a Temporary Mill levy Credit of 2.181 mills to comply with the statutory "5.5% Limit" discussed previously. The mill levy of 22.464 mills also includes a levy of 0.160 mills to recover property taxes abated for 2014 and prior years, which compares with 0.149 mills for taxes abated in the previous budget.

In our multiyear fiscal analysis options we are preparing for increases in annual valuation based on the current residential and commercial real estate market. The Federal Housing Finance Agency house price index for the county increased by 12.66% for the one-year period ending September 30, 2015, which will affect the next reappraisal cycle that we will be budgeting in 2018. In 2015, the median price of a single family home in Boulder County was nearly $435,000. Also the issuance of building permits is increasing, indicating an increase in construction additions to county property valuation.

Retail sales created a healthy increase in sales and use taxes collected in 2015. This is reflected in the 2016 revenue budget which helps certain restricted funds within the county budget. Colorado is a leading state in the national economic recovery with a strong rebound in the housing market and good job growth. The 2015 revenues from sales and use taxes have increased as consumer confidence and spending has improved. The decision was made to increase all 2016 revenue budgets funded with sales and use tax revenues by over 5% compared to the 2015 adopted budget. Sales and use taxes do not support ongoing governmental programs in the General Fund. The change in sales tax revenue affects the ballot designated programs in Open Space, Transportation projects, Trails, Worthy Cause, Offender Management and Flood Recovery.

Colorado's economic growth slowed during the course of 2015 from its robust pace in 2014. Overall state revenues have continued to grow; albeit not has fast as past years and the state revenue forecasts are projected to exceed the TABOR revenue cap in FY 2015-16. High profile decisions at the State Legislature could drive favorable or unfavorable, direct and indirect impacts to the county's intergovernmental revenues especially in the Social Services/Human Services Fund. As the state reaches the TABOR revenue limit, the General Assembly and Governor's office must decide how to allocate the limited state revenue. These difficult decisions can result in flat or possibly reduced funding for Human Services from the state. As a result, more of the fiscal burden of human services programs has fallen on the county's local support . As the State Legislature begins deliberation on the State budget for the fiscal year that begins on July 1, 2016 we understand that it might be necessary to adjust our 2016 budget for any changes in State revenue.

Fortunately in November 2014, the voters approved an extension for fifteen years of a prior property tax ballot issue extending the Human Services Safety Net Mill Levy of 0.9 mills, to help offset cuts from the State in human services programs from previous years. This fund supports services to individuals and families to provide basic needs and is budgeted in 2016 at $6,133,509.

In this context of economic growth, and allowing for the gradual increase in property tax revenue over time in accordance with the Statutory 5.5% Limit mentioned previously in this document, the potential outflows in 2016 still create a challenge and require specific strategies. Of all the outflows, the single largest by far is the 2016 portion of the recovery from the 2013 flood. While up to 87.5% is potentially reimbursable, the delays of up to nine months mean that the county has to carry that cost possibly into a new fiscal year before those reimbursements are realized. The dynamics of flood recovery have changed from an original estimate where 2015 was the largest year for expenditures, to the latest planning that shows 2016 and 2017 as being the largest (this lag comes from increased time for planning, State permitting and how long the work takes to actually get done) .One strategy that the Board approved was to fund the first six months of the largest single element of flood recovery, which is the Transportation system that was largely destroyed in the mountain canyons from flash

flooding events. The plan is to have a mid-year adjustment in 2016 to address the funding requirements for the second half-year for the Transportation portion of flood recovery. That will allow us to estimate the funding requirements much better than we could at the start of the year . The Colorado Constitution requires a balanced budget, therefore every dollar budgeted requires a resource of equal value to fund it. An additional challenge in flood recovery was highlighted in 2015, where we budgeted approximately $75 million based on what were then current projections developed in 2014, only to find that State permitting, and project planning and strategies, resulted in us spending much less in that year. Those budgets anticipated to be unexpended were adjusted, and it is anticipated that these costs will now materialize in 2016 and/or 2017.

Another challenge is one of staff compensation in 2016. The Commissioners recognize that county's staff are our greatest asset, and wish to compensate them fairly for that effort. Our Human Resources division of the Administrative Services Department uses Mountain States Employment Council to generate market data among regional governmental entities that we use as a benchmark in deciding what compensation should be in 2016. Many of the entities in the study are cities and towns where the primary revenue is sales tax, which has responded to the economic recovery since 2013. With a very tight labor market in Colorado, particularly in Boulder County, the pressures are significant in providing a compensation package that will retain staff and allow them to address an environment of high housing costs. In order to address compression issues at the bottom of the salary ranges, the Commissioners approved a 1% range movement that was fully funded. This means that every salaried person on staff received the 1% increase which is budgeted to be $1,234,834 for the entire county. This compares with some prior years where we have funded only those salaried personnel that fell outside the range movement (those that fell below the bottom of range once the ranges were moved up).

Additionally, the compensation study identified those specific classes that were eligible for market adjustments to remain in parity with the market. This was budgeted at $366,250 and is in addition to the range movement mentioned above of 1% "across the board".

To continue the county's philosophy of pay for performance, the Commissioners awarded a 3% merit to all eligible employees. A 3% merit amount is calculated for each employee and appropriated in 2016. Managers and supervisors can assign the merit to employees based on their performance when their annual performance review is undertaken. The county-wide cost of the 3% "merit pool" in 2016 is budgeted at $3,322,286.

During the budget process, the commissioners also deliberated on granting extensions for term employees hired for flood recovery and other programs. The decision was made to renew 38.75 term FTE positions in the 2016 budget, at a budgeted cost of $2.998 million. The majority of these were flood recovery term positions and are anticipated to be reimbursable by either Federal and State sources, or from the Flood Recovery sales and use tax mentioned previously in this document.

The county's fund balances, particularly in the General Fund, have been impacted by the 2013 flood response and recovery. The nine month delay in receiving federal and State reimbursements has had a significant impact to fund balance position, especially in combination with the downward effects of the recession on the Assessed Valuation. The Commissioners recognize the importance of rebuilding our fund balance position to provide adequate reserves for future emergencies, which has impacted the decisions made for the 2016 budget. For instance, in addressing additional staffing requests, only those requested positions that have either a revenue or expenditure offset, or those required by any statutory changes, were approved.

The county had a seven year 0.1% sales and use tax that was collected in the years 1995 through 2001 which was receipted in a separate special revenue fund for the voter-approved purpose of funding the construction and maintenance of a county-wide recycling center. The total amount receipted over this seven year period from the tax and related interest was $32.1 million.

A significant portion of the Recycling Tax Fund balance was utilized to fund the construction of the Recycling Center in 2001, and to fund various improvements over time. A further investment is being made in 2016 of

$2.545 million for funding additional infrastructure at the Recycling Center, which is operated out of an Enterprise Fund. The funds are double-budgeted, to first transfer revenues from the Recycling Tax Fund into the Recycling Center Fund, then re-appropriated for the actual infrastructure purchases.

The county has an ongoing sustainability plan to implement energy efficiency and zero-waste plans. We now have many solar installations, bio-mass heating sources for sites with multiple buildings, and the vehicle fleet has changed to accommodate many flex fuel vehicles, hybrid vehicles and plug-in hybrids. This strategy helps promote clean energy use and control energy costs. The budget continues to show reductions as a result of the savings generated by these energy efficiency projects.

The Commissioners encourage all Offices and Departments to utilize their budgets in the most effective and efficient way possible. The effort to improve government systems and create savings will be an ongoing process.

## BUDGET POLICIES

The following key policies are important to the county's commitment to a sound budgetary and financial base:

The Board of County Commissioners approves capital outlay items, not the dollars, for each office and department during the budget process. Major changes in specifications are not allowed unless the department chooses to pay the added costs from its own operating dollars. Any savings realized through prudent purchasing practices are retained in the fund balance and are not available to departments or offices for other purposes without Board approval. All Capital Outlay items costing in excess of $5,000 must have prior approval from the Board, either during the budget process or during the year.

The Full Time Equivalent (FTE) salary base for the subsequent year may be no greater than the sum of the amount approved for permanent salaries and merit increases for the current year. This controls the growth of wages for the entire organization to a predetermined rate. The cost of reclassifying positions must also be within this base amount.

Personnel services (wages & benefits) funding in the General Fund cannot be used for another purpose (such as operating or capital outlay) without approval of the Board of Commissioners. All permanent wage budgets are funded at 97% of the total needed, per the personnel schedules, in the General Fund and Social Services Fund. Historical data indicates that 100% of salary budgets are not spent, primarily due to turnover, and costs.

All vacant positions are reviewed by Human Resources to confirm that a position is properly classified before it is refilled. Managers are required to examine the need for the position before refilling. Based on qualifications, market considerations, and experience, Human Resources can approve hiring new employees above the entry level for a position.

Personnel turnover savings at the end of the budget year are returned to the fund balance. A reduction in the next year's salary budgets from turnover savings is implemented before the budget is adopted.

## RELATED BUDGET DECISION POINTS

All budget decisions by the Board of County Commissioners regarding new personnel, capital outlay and capital projects weigh the impact on operating budgets. Replacement of vehicles and computers reduces the burden on operating budgets that would require increases to maintenance, parts and repair. New computer investments are made to keep pace with current technology. The intention and belief are that new products, software and equipment provide employees with the tools necessary to keep pace with increasing citizen demands for better and expanded services without having to dramatically increase staff.

Personnel options are becoming increasingly flexible in meeting service needs in the community. For instance, in the 2016 budget there are several new term FTE (full time equivalent personnel) which were created to work for a specific length of time related to completing a certain task such as flood recovery work.

FTEs are budgeted in the following manner:

- Salary and merit dollars are appropriated to the individual requesting Office or Department.
- Benefits for new employees are budgeted separately in a centralized Countywide Administrative Employee Benefit Pool for most county funds.
- Any associated capital outlays such as computers or vehicles are budgeted separately in a centralized General Administration Capital Outlay cost center.
- Any associated space needs such as an office are budgeted separately in the Capital Expenditure Fund.

Road Projects are constructed using contracted labor and/or existing staff. Dollars for road maintenance facilities and the purchase of heavy capital equipment such as motor graders, front-end loaders, and dump trucks are budgeted in the Road and Bridge Fund. This is in compliance with the State of Colorado Budget Laws about Road and Bridge Funds. The Board of County Commissioners annually approves a list of specific transit, road and trail projects. In the November 2007 election, the voters approved an extension of the 0.10% in the county sales and use tax until 2024 to fund transportation and transit projects.

The Capital Expenditure Fund (CEF) includes projects for remodels, improvements, and renovations of existing county properties, as well as construction of new facilities. Growth in services and staff is driving this budget for CEF to increase.

## ECONOMIC/FINANCIAL CONDITION*

Despite the 2013 flood disaster and the downturn in the national economy, the financial condition of Boulder County continues to be solid. The Commissioners have deliberately allocated resources to meet the citizens' current needs while keeping an eye on the future. With multi-year planning, the Commissioners successfully prepared Boulder County to weather the downturn in the economy that impacted revenues. The financial strategy to control growth in the base budget is working and will help us maintain a level that can be supported even when revenues are flat or decline. There is flexibility in the budget to make necessary adjustments without jeopardizing the fiscal well being of the county.

The county's ability to maintain or increase fund balances in prior years allowed us to prepare for unanticipated expenses. These undesignated fund balances have provided stability and sustainability to our fiscal condition. Fortunately, we had fund balances to address the up-front costs of flood recovery prior to receiving federal and state reimbursements.

Some of the major economic factors affecting our current fiscal health such as property valuation, State revenues, and sales taxes were discussed in the Budget Strategy section of this message.
Employment and demographics are discussed here because they affect such a variety of factors in our financial condition.

Colorado experienced the effects of the national recession with steep declines in employment, real estate sales, retail sales and the State of Colorado's budget from 2009 through 2011. In 2013 we saw improvement in our local Boulder County economy and we are recovering faster in most aspects than the state and national economies. The unemployment rate for October 2015 in Boulder County decreased to 2.7%. This was better than the State of Colorado's unemployment rate. It is anticipated that job creation will continue to be positive in 2016 with an added 65,100 jobs or 2.5% growth over 2015.

Boulder County and the State of Colorado are experiencing population growth. In 2015, Colorado was ranked 81 in the nation for population growth, 4th fastest in percentage change and had risen by over 85,000 people over the prior year. Our demographics also show that we are getting older and more diverse. Boulder County's 65+ population will grow 6 times as fast as our population as a whole over the next decade.

Boulder County continues to have below-average unemployment and above-average employment growth and income. The county has a diversified economy supported by a highly educated work force with higher than average wages. Colorado has one of highest educational attainments in the nation with 68% of the adult population having some level of college training credential. According to the most recent census data available, 56.6% of the population in Boulder County have a bachelor's degree or higher. This makes for a high concentration of professional and scientific employees for the University of Colorado, major federal research facilities and private companies in aerospace, bioscience, and information. In 2013, the median household income in Colorado rose 2.4% to $58,823, and Boulder County was $67,956, compared to the national median of $51,939.

Yet the need in the community for services is great. In 2013, 14% of Boulder County's population was living below the federal poverty level and many of them were children. We have seen enrollment in certain assistance programs level off since their peak at the height of the recession in 2011; however, even as the economy begins to recover enrollment figures are significantly higher than those prior to the 2008 recession. Since 2008 the number of clients receiving Temporary Assistance to Needy Families (TANF) has gone up 24% and Supplemental Nutrition Assistance Program {SNAP) enrollment has grown 84%. Families are also finding it increasingly difficult to keep up with the rising housing costs and low vacancy rates which are driving the demand for housing assistance. Currently 6 out of 10 renters have housing costs which consume 30% or more of their household income and 3 out of 10 renters are spending more than 50% of their income on housing. Economic factors as well as the implementation of the federal Affordable Care Act (ACA), which expanded access to health insurance, have contributed to the 202% increase in Medicaid/CHP+ enrollments since 2009.

Boulder County's geographic location has benefited the local economy through the years. The diverse area economy is supported by its proximity to Denver located 22 miles away, the presence of the University of Colorado, and leading private technology and research employers. The city of Boulder is #1 in the U.S. for high-tech startup company density. The growing economy of the Boulder/Denver area has created many economic opportunities within the county. In the eastern part of the county, the cities of Longmont, Louisville, Lafayette, Superior and Erie have seen residential and commercial growth during the past years. The county continues to receive national recognition for its business climate and lifestyle. In 2014, Forbes ranked Boulder #1 in the nation among "Best Places for Business" and Gallup-Healthways Well-Being Index placed it at #2 in a list of the "Top Cities for Well Being". Just last year both Louisville and Erie made it into the top 20 on Money magazines' "Best Places to Live" list. Longmont has also received accolades recently being named in the top 20 of Wall Street 24/ l's list of "America's 50 Best Cities to Live" as well as being rated #1 for living environment in WalletHubs " Best and Worst Cities for First-Time Home Buyers" in 2015.

Many of the county open space land purchases have been directed at establishing natural open space buffers between these communities. These buffer zones help · to maintain the individuality of each community and reduce urban sprawl. Several of these cities have stepped up their own open space programs to work toward these goals of improving the quality of life in Boulder County.

Community leaders, including the Boulder County Commissioners, realize that the beautiful natural setting is an extremely valuable resource. Through preservation of strategic land parcels, they have protected the environment, wildlife, and magnificent views of the Rocky Mountains. This strategy has made Boulder County a very desirable place to live, work and play. This has prevented a large decline in property valuations as seen in the other Colorado counties and nationwide due to the recent recession. This valuation stability has provided a solid property tax revenue base for Boulder County government .

**Debt Position**

Boulder County has one of the highest bond ratings of any county in Colorado. A recent Standard & Poor's ratings review from March 2015 affirmed its rating of AA with Stable Outlook for previously issued debt. The ratings reflect S & P's assessment of a very strong economy with a diverse employment base. Very strong management, budgetary flexibility and liquidity were noted as strengths . The county's economy benefits from above average income levels, below average unemployment and stable employers.

The county does not have any General Obligation Debt (G.O. Debt). The current indebtedness includes the Open Space bonds, the Clean Energy Options Local Improvement District bonds, Qualified Energy Conservation bonds, and Certificates of Participation. These are all special revenue bonds, special assessment bonds, and Certificates of participation.

## MAJOR CHANGES BETWEEN THE 2015 AND 2016 BUDGETS INCLUDE:

**Flood Recovery**

- The 2016 budget reflects the third full year of recovery work from the 2013 Flood. The total flood recovery budget is $64.5 million across all county funds, representing a decrease of more than $23.6 million from the 2015 budget.
- Transportation infrastructure-related flood repairs and reconstruction are budgeted at over $13 million in the Road and Bridge Fund. This amount is for the first six months of 2016 only, with a plan of making a 2016 mid-year budget adjustment to the Road and Bridge Fund to accommodate the remainder of the year's flood recovery expenditures in this fund. The total amount for the 2016 year at current estimates is over $40 million, however we anticipate getting a better understanding of how much more work will occur in 2016 at mid-year. This is the third year of a four-year plan to restore the county's flood- damaged transportation system. The amount budgeted for the 2015 year was in excess of $33 million; however, the budget was amended in late 2015 by a reduction of $19.7 million to reflect the anticipated spending of approximately $13 million.
- A total of $18.8 million has been appropriated in the new Disaster Recovery Fund. This fund includes grants for Hazard Mitigation (HMGP) and Community Development Block Grant - Disaster Recovery (CDBG-DR) expenditures. The 2015 adopted budget for this fund was $34.5 million; however, the budget was amended in late 2015 to a total of $10.1 million.
- Within the county's General Fund, $7.2 million is budgeted for flood recovery projects on Boulder County Open Space properties. This compares with the same amount budgeted in the 2015 adopted budget; however, the budget was amended in late 2015 by a reduction of $5 million to make the 2015 estimated amount approximately $2 million.
- The voters in 2014 approved a five-year Flood Recovery 0.185% sales and use tax which came into effect January 1, 2015. This new tax is projected to yield $9.6 million in 2016. This revenue will enable Boulder County to continue with flood recovery work not covered by FEMA, the State of Colorado, or other funding sources.
- The county sold Certificates of Participation (COPs) in March of 2015 for $45 million to assist with the timing delays of the Federal and State reimbursements. This is being applied to unassigned General Fund balance over the life of the flood recovery as eligible expenditures are identified (non-reimbursable capital expenditures). The amount currently projected for the 2016 budget to offset these anticipated expenditures is $10

**County Programs**

- The Assessed Valuation for the 2016 budget year increased by 18.7% in the 2016 budget year compared with that of 2015. This triggered the Statutory "5.5%" Limit which limits. The Limit applies to "General Use" levies which are at the discretion of the Commissioners. Additionally, the county's mill levy includes 2.4 mills of voter-approved amounts which are immune to the "5.5% limit" (Developmental Disabilities Fund, Health and Human Services Fund and the Human Services Safety Net Fund).
- The 2016 Social Services Fund budget now includes a grant-funded amount of $2.519 million for the IMPACT (Integrated Managed Partnership for Adolescent and Child Community Treatment) program. This program has been a part of the Mental Health Partners agency since it was formed in 1997, however as they transition to a healthcare provider approach the IMPACT board identified Boulder County's Housing and Human Services Department as a more suitable fiscal agent.

- 2016 is an open-presidential election year. The approved budget for the Clerk and Recorder Elections Division increased by $1.6 million to accommodate the additional cost of this election.
- The overall personnel package for 2016 includes the addition of 12.4 FTEs: 1.4 term and 11 permanent. Although additional FTE requests were made by elected officials and departments, only those requests with an independent funding source (such as a grant) or a regulatory requirement were approved. The Commissioners also approved extensions for 38.75 existing term FTEs which were set to expire at the end of 2015. The majority of these term positions perform duties directly related to flood recovery efforts.
- The Workforce Fund is reduced by $1.433 million due to the expiration of a 2015 Disaster-National Emergency Grant which funded short-term labor positions for Boulder County residents to provide flood debris removal assistance to private property owners.
- The Recycling Tax Fund was not budgeted for any expenditures in 2015, as has been the case for several years prior to 2015. The 2016 budget includes an amount of $2.545 million to be transferred to the Recycling Center Fund, where it is re-budgeted to meet the requirements for processing additional materials as a result of a new City of Boulder zero-waste ordinance.
- The Recycling Center Fund, an Enterprise Fund, includes the operation of the Recycling Center. This has been increased by $2.948 million compared to the 2015 adopted budget. The majority of this change is from the re -appropriation of the transfer in from the Recycling Tax Fund of $2.545 million (above), as well as an additional $446,500 to improve the single-stream processing. These amounts are fully funded from a transfer -in or revenues from the City of Boulder respectively, and are to fund infrastructure needs at the Center.
- The Open Space CIP I fund is decreased by $2.782 million in 2016, due to depletion of bond proceeds from prior years.
- The. Capital Expenditure Fund is decreased in 2016 by $10.265 million, primarily due to the completion of a new Coroner facility and Human Services building (both in 2015), which were funded from Certificates of Participation (COPs) sold in prior years for these specific projects.
- Boulder County's self-insured employee Health and Dental plan, funded by county and employee contributions, was decreased by $1.77 million as healthcare costs were predicted to fall in 2016. The reduction in 2016 is a result of a similar sized increase in the 2015 budget from that of 2014.
- The salary and benefits package for county employees includes a 1% fully-funded range movement, market adjustments to salaries in selected job classifications and a merit pool funded at 3%. There was no increase in the PERA retirement benefit rate for 2016.

**Carryover of Previous Funding Sources**

- The 2016 budget includes carryover of unexpended amounts in 2015 for the Conservation Trust Fund ($1.45 million), the Open Space I and II Funds ($2 million), the Worthy Cause Fund ($400,000) and the Capital Expenditure Fund budget ($250,000). The latter fund has carryover of unexpended Certificate of Participation proceeds from a 2012 issuance to complete both the St. vrain Community Hub complex in Longmont and the Coroner's facility in Boulder.

**Revenues**

- The assessed valuation of the county's taxable real property for the 2016 budget year {based on 2015 property assessments) increased by 18.7%. For those funds that have property tax levies that were not voter-approved for special purposes, the State's Statutory "5.5%" Limit {or "Annual Levy Law") limits property tax revenue to the prior year's allowable collections, plus New Construction plus 5.5%, a total of 7.21%.
- The total mill levy for the county for taxes collected in 2016 is 22.624 mills, including a levy of 0.160 mills to recover property taxes refunded and abated in 2015, and a Temporary Mill Levy Credit of 2.181 mills to remain in compliance with the Statutory "5.5%" Limit {referred to above).

- Improvements to the local economy have resulted in an increase of 5% in sales and use tax revenue projections for 2016 over the 2015 adopted budget. This revenue stream is restricted to specific uses approved by voters, including Open Space acquisition and maintenance, Worthy Cause, Offender Management, ballot-defined Transportation projects and trails, and the new Flood Recovery tax.

## FINANCIAL INFORMATION

Boulder County's financial information is organized by funds, appropriations, cost centers and accounts. Each fund is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts. Resources are allocated to and accounted for in individual funds based upon spending purposes and spending controls.

All governmental fund types use the modified accrual basis for budgeting with the exception of the calculation of present value of minimum lease payments. The full accrual basis is used for Proprietary Funds with the following exceptions: compensated absences, depreciation, and amortization.

The property tax amount noted in each fund on the next two pages is a net property tax amount. It reflects a reduction of 1%, which is projected to be uncollectible, and matches the amount shown in the Consolidated Budget Summary spreadsheet.

### Summary of Appropriated Governmental Funds

The following is a summary of funds that are included in the 2016 Boulder County budget.

The **GENERAL FUND** is a **General Use** fund where the majority of the county's core services are funded. The total expenditure budget is $185,232,619 funding county operating and some flood recovery expenditures. Examples of programs are the elected offices such as the Clerk and Recorder and Sheriff; and county departments such as Land Use and Parks and Open Space. Each Agency has its own appropriation, which is split between personnel and operating expenditures. The majority of the revenues, including the property tax levied for this fund, is general use and not designated or restricted, and includes motor vehicle fees, recording fees, other fees and charges for service, interest earnings, and intergovernmental revenues. Those few revenues that are not general use are managed by segregating them by cost center with their associated expenditures . The mill levy is 17.879 mills {including a Temporary Mill levy Credit of 2.181 mills to remain in compliance with the Statutory "5.5%" Limit, as well as an additional levy of 0.160 mills to recover taxes abated and refunded in prior years) that will generate $121,405,051 in budgeted net General Fund property tax.

The **ROAD AND BRIDGE FUND** is a **Special Revenue** fund for the purpose of constructing and maintaining transportation infrastructure. Reconstruction of many roads will be necessary due to the flood damage. The Road Maintenance Division operates within the fund which, along with a dedicated fleet of specialized vehicles, provides upkeep of roads and bridges in unincorporated Boulder County. Road and bridge projects and associated capital expenditures and staff are also budgeted, as is a payment to cities as required by State Statute. Expenditures are funded by revenues including property tax, highway users' tax, and specific ownership tax, with use restrictions imposed by State Statute. Additional transportation projects are funded from a .085% sale and use tax, with use restrictions imposed by the ballot issue authorizing the tax. In 2015 a major funding source will be flood recovery reimbursements from FEMA and FHWA. The total expenditure budget is $33,934,310. The mill levy is 0.186 mills, which will generate $1,263,009 in budgeted net property tax revenue.

The **SOCIAL SERVICES FUND** operates as a **Special Revenue** fund. The mission of Boulder County Department of Housing & Human Services is to protect abused and neglected children and at risk adults, to provide permanency for children, and to provide economic assistance to eligible county residents. The major revenue source for this fund is Federal and State revenue for State Social Service programs, including block grants for Temporary Assistance for Needy Families (TANF), Child Protection and Core Services. Local funding is funded primarily by property tax. The expenditure budget is $53,831,113 with a mill levy of 0.975 mills which will generate $6,620,612 in budgeted net property taxes.

The **RECYCLING TAX FUND** was established by the approval of voters in the November 1994 election of a .10% sales tax dedicated to recycling and solid waste disposal through the end of 2001. There is no property tax funding. The expenditure budget is $2,545,300 which will be transferred to the Recycling Center Fund for additional processing infrastructure. Expenditures approved by the Board of County Commissioners are funded with the retained sales tax fund balance and interest earnings. This fund is used for improvements to the regional recycling facility maintained in a separate fund. The fund type is **Special Revenue**.

The **DEVELOPMENTAL DISABILITIES FUND** is limited by State Statute to funding services for developmentally disabled county residents. The fund budget of $6,826,990 includes payments to Imagine!, the largest non-profit agency that supports this program in Boulder County, and other smaller agencies that also meet the statutory restrictions imposed on this fund. The fund type is **Special Revenue**. Funding is provided by budgeted net property tax revenues of $6,790,371 generated from a mill levy of 1.000 mills. This levy, which is the maximum allowable by State Statute for Developmental Disabilities, was authorized by Boulder County voters in 2002.

The **HEALTH & HUMAN SERVICES FUND** began in January 1, 2003 to address cuts in revenue from the State of Colorado to county health and human services programs, and is a **Special Revenue** fund. As the State funding is dynamic from year to year, program funding is periodically reviewed. Recipients of the funding include Social Services, Public Health, Mental Health, Special Transit and Juvenile Diversion programs. The fund is budgeted for expenditures in 2016 of $4,125,493, for which the funding source is primarily obtained from budgeted net property tax of $4,128,546. The mill levy generating this revenue is 0.608 mills, of which 0.5 mills was approved by voters in the November 2002 election.

The county maintains a **GRANTS FUND**, a **WORKFORCE BOULDER COUNTY FUND**, **BETTER BUILDINGS FUND** and a **CONSERVATION TRUST FUND** to comply with Federal/State requirements for the respective revenue streams. These funds require no mill levy and are supported entirely by intergovernmental revenue. The Grants Fund is $12,000,000, WorkForce Boulder County Fund is $6,000,000, Better Buildings Fund is $15,000 and the Conservation Trust Fund is $1,854,655. The budget for Conservation Trust Fund is funded from State lottery proceeds that are restricted to conservation programs. The fund types are **Special Revenue.**

The **DISASTER RECOVERY FUND** was **new** in 2015. It is similar to the Grants Fund, but used for flood related grants only. This fund requires no mill levy and is supported entirely by intergovernmental revenue. The fund type is **Special Revenue**.

The **FLOOD RECOVERY SALES TAX FUND** is **new** in 2015 to provide for ongoing flood recovery work in the county that is not covered by reimbursement agencies like FEMA. Funding is provided from a five-year 0.185% sales and use Tax approved by the voters in November 2014. The 2016 budget is $10,524,996 which includes some carryover from unexpended budgets in 2015. The fund type is **Special Revenue**.

The **OFFENDER MANAGEMENT FUND** began January 1, 2005. The planned expenditures for this fund are budgeted at $3,170,805 and include the ongoing operations of a jail expansion unit and other jail capital and operational items, and several other programs aimed at mitigation of jail overpopulation such as Partners for Active Community Engagement (PACE) and the Integrated Treatment Court (ITC). This fund is supported by a voter-approved sales and use tax (in perpetuity) of 0.05%. There is no mill levy for this fund. The fund type is **Special Revenue**.

The **WORTHY CAUSE FUND** is budgeted for capital facilities and equipment expenses of non-profit human services providers in the county. The 2016 expenditure budget is $3,004,759, which includes some carry forward from 2015 of awards that were not expended. Funding is provided from a 0.05% sales and use Tax authorized by voters for this purpose. In 2008 the Boulder County voters approved an extension of this tax (Worthy Cause Ill) for a ten year period through 2018. Planned disbursements will be determined by a competitive pool that will be awarded annually. The fund type is **Special Revenue** and has no mill levy.

The **HUMAN SERVICES SAFETY NET FUND** expenditure budget Is $6,133,509. This Is a **Special Revenue** type fund. The voters approved ballot issue 2010-lA for a five year mill levy increase to be used for human services programs that have funding cuts. In 2014, the tax was extended for 15 years with the approval of 2014-18. The mill levy is 0.9 mills, which will generate $61111,334 in budgeted net property tax revenue.

The **CLEAN ENERGY OPTIONS LOCAL I MPROVEMENT DISTRICT (LID)** and associated bonding authority was approved by the voters in the November 2008 election. The Climate Smart program is the primary program in this fund. This program enables local residents and businesses to implement cost effective programs for reducing energy use and preventing climate change. The budget for the Clean Energy LID of $1,044,469 is for debt retirement of the bonds sold to pay for the home improvements. The debt payments are funded with assessment fee collections on the properties that participate in this program. The fund type is **Special Revenue** and there is no mill levy.

The **OPEN SPACE CAPITAL I MPROVEMENT FUND, BOND SERIES 2009, 2010, 2011 & 2013** (Open Space Capital Fund I) expenditure budget is $30,954,449. This budget will be used for debt retirement on open space bond issues approved by Boulder County voters and personnel for maintenance on open space lands. In 2010 the voters approved a 0.15% sales and use tax to be used for land acquisition and additional bonding authority. Resources are the dedicated sales and use taxes, interest on investments, and accumulated fund balance. The resource for the bond series debt retirement is an inter-fund transfer from the General Fund Parks and Open Space appropriation. This fund is the result of several separate ballot issues, which authorized the collection of sales and use tax for the purpose of acquisition and maintenance of open space land, and the retirement of related debt. The fund balance between the programs is kept separately and each program has their own legal appropriation. The fund type is **Capital** and does not have a mill levy.

The **OPEN SPACE CAPITAL I MPROVEMENT FUND, BOND SERIES 2008**(0pen Space Capital Fund II) expenditure budget is $3,840,062. This fund is the result of separate ballot issues both of which authorized a sales and use tax for open space land acquisition and the retirement of revenue bonded debt. For the 2008 bond series portion of the fund the primary resource is a 0.1% sales and use tax. The purpose of the new program authorized in 2008 is for open space land acquisition and maintenance. There is no mill levy for this fund and the fund type is **Capital**.

The **QUALIFIED ENERGY CONSERVATION BONDS (QECB) FUND** expenditure budget is $561,106. The voters approved this debt issuance in the November 2009 election. There was additional revenue budgeted from grants and infrastructure improvement budgets. This fund was created in 2010 as a Capital type fun when the county sold bonds to pay for energy conservation improvements to county facilities. When projects were completed this fund was converted to a Debt Service Type Fund. There is no mill levy for this **Debt Service** type fund.

The **CAPITAL EXPENDITURE FUND** is used for the acquisition, renovation or construction of major capital facilities and infrastructure replacement. Many of the larger projects are multi-year in nature, and are initially budgeted at the full cost of the project with unexpended funds carried over into future years until completion. A separate infrastructure replacement program exists in the fund. The revenues in the fund consist primarily of property taxes. A mill levy of 1.076 mills will generate $7,306,832 in budgeted net property taxes. The expenditure budget is $7,862,828 and the fund type is **Capital**.

The **ELDORADO SPRINGS LOCAL IMPROVEMENT DISTRICT FUND** was formed in 2005 to address the need for a wastewater treatment plant in the unincorporated area of Eldorado Springs. Revenue into the fund is from assessments on properties collected by the Treasurer's Office and billed fees for service. The planned expenditure budget in 2016 is $210,468 which will be expended on debt service on a loan from the State of Colorado for construction costs of the facility and the operations of the wastewater treatment system. The fund type is **Proprietary** and there is no mill levy.

The **RISK MANAGEMENT FUND** is an internal services fund that includes the expenditures and revenues related to property-casualty, workers' compensation and employee health and dental insurance. The expenditure budget is $21,435,062. The fund type is **Proprietary** and does not have a mill levy.

The **FLEET SERVICES FUND** is an internal services fund and does not have a mill levy. It is a self-supporting fund that includes the expenditures and revenues related to the maintenance of all county vehicles, with the exception of public safety, which operate their own fleet maintenance operation in the General Fund. The total expenditure budget is $4,457,508. The fund type is **Proprietary**.

**RECYCLING CENTER** is an enterprise fund which became part of Boulder County January 1, 2002, by Intergovernmental Agreement among the entities represented in the Recycling Authority. The planned expenditures for this fund are $8,253,401 for both the operations and capital improvements in the facility. The facility processes recycled materials for sale on the open market, which forms the primary revenue base for the fund. There is no mill levy. The fund type is **Proprietary**.

## CONCLUSION

The 2016 Boulder County budget is sound and includes the capacity of flexibility to address unanticipated and unforeseen budgetary changes through the coming year. The increase in Assessed Valuation for the 2016 budget year, as well as the increasing confidence in revenue generation through sales and use taxes, motor vehicle fees and taxes and having a better understanding of the Federal and State reimbursement processes to offset flood recovery costs, bodes well for the county not only in this 2016 budget year but also into the foreseeable future.

The Boulder County Commissioners and I would like to thank the citizenry and community of Boulder County for their entrustment of the county in the 2016 budget process, all of the elected officials and department heads for their participation and cooperation in the public hearings and many meetings that define the budget session and final adoption of this budget. Thanks also go to the Finance Division of Administrative Services for their assistance and collaboration, with special appreciation for the incredible flood recovery modeling. Thanks also go to Human Resources for bringing the personnel budget to us, and to the Assessor's Office for the close collaboration as the Assessed Valuation materialized. I would also like to thank the Colorado State department of Local Affairs for their help and guidance with the Statutory "5.5%" Limit analyses and the closer working relationship that we have established with them. Finally my gratitude to the Budget Office staff for their full commitment to the development of this 2016 budget.

Respectfully submitted,

Bruce Knight
Budget Officer

**General economic data and statistics provided in this section were taken from the 2016 Colorado Business Economic Outlook produced by the Business Research Division, Leeds School of Business, University of Colorado Boulder. Data and statistics on access to public benefits and Human Services programs were taken from the Building a Community of Hope 2016 Report produced by the Boulder County Housing & Human Services Department.*

# BUDGET SUMMARY

The 2016 Boulder County budget will be presented in this section using three different methods:

By Fund. This view includes revenues, expenditures, and fund balance resources and uses for each County fund. This view of the budget matches the appropriating resolutions that are adopted by the Board of County Commissioners (BOCC) that legally describe and define the budget (these are included in the Appendix to this document).

By Fund Type. Funds are categorized In the County's Comprehensive Annual Financial Report (CAFR) according to the nature of the revenues and expenditures. The one "General Use Fund" is the General Fund. "Special Revenue Funds" are used to account for the proceeds from specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specific purposes. "Capital Project/Debt Service Funds" account for financial resources (including debt proceeds) collected and used for the acquisition or construction of major capital facilities. "Proprietary Funds" are used to present financial information as business-type activities, and are subject to full accrual in accounting (modified accrual for budget, see Budget & Fiscal Policies & Procedures section for more information on accrual methods).

By Function. This view takes fund expenditures and allocates them to a functional model. The functions and their allocations are defined by the GASB (Governmental Accounting Standards Board) model and represents a programmatic look at the expenditures budgeted for the year. At the County level, many programs are the result of Federal or State mandates, or for implementing intergovernmental agreements (partially funded by fees from the participating agencies) for which a contractual liability exists. These programs are non-discretionary. Other programs are discretionary, and funding of those programs is a product of the County's strategic direction.

The first presentation in this section is a consolidated budget summary. This view of the budget will highlight expenditures, revenues by three major categories, and fund balances (including amounts in reserved fund balance) for the 2016 budget year, the 2015 estimated and adopted budgets (for comparison with the 2016 adopted budget), and for 2014 (prior year) actuals.

Recovery and reconstruction efforts associated with the September 2013 flooding in Boulder County continue to have a major impact on the County budget. The section immediately following the consolidated budget summary provides an overview of the flood recovery budgets.

The consolidated view is then expanded for the Boulder County 2016 budget year on the following pages. First is a budget summary view for 2016 where all funds are shown with functionalized expenditures and revenue types. Following that is a view of the budget which identifies "Major Funds" with functionalized expenditures and revenue types for the 2016 budget, 2015 estimated and 2014 actuals.

County funds are then categorized by "Fund Type" within either the Governmental group, or Proprietary Fund group. Information is aggregated in a table for each Fund Type for the 2016 budget, the 2015 estimated, and the 2014 actuals. A high level analysis by Fund Type follows the table. Finally, County funds are identified by Fund Type and presented individually, and financial and budgetary trends are briefly discussed.

Fund balance is discussed next, with special reference to instances where fund balance is used as a revenue source. The amount of fund balance consumption available as a funding resource for the budget (while preserving budgeted fund balance targets) is derived from an estimation of the current years ending fund balance position.

Expenditures by fund and function are then examined. A view of the budget by fund and function, together with a crosswalk illustrating the inter-relationships between the two is included in this section. The Colorado constitution prohibits the adoption of a deficit budget, so revenues and the consumption of available fund balances define the upper limit of the budgeted expenditures.

Long Range Planning is the final topic discussed in this section. A budget forecasting model is presented which illustrates how the County addresses Long Range Planning.

Revenues are presented in an analytical form in their own section later in this book. Revenues together with the availability of fund balance from the current year estimates form the available resources for the budget year.

## BOULDER COUNTY BUDGET BY FUND OVERVIEW

Separate self-balancing funds are utilized to preserve integrity for special use revenues and associated expenditures and to isolate special use and capital funds from general use and proprietary funds. This fund structure also allows for the management of fund balances that are similarly restricted in nature. Often debt obligations and/or local ballot issues will dictate the necessity of a separate fund.

For each fund, we look at a three-year period. The earliest of these is the most recent closed and audited year, being 2014 in this case. The key data in this period is the ending fund balances of all funds. During the closing and auditing process (early in 2015) we analyzed the actual revenues, expenditures and use of fund balance of each fund and compared those values with the 2014 budget that had been developed in 2013. This provides a feedback mechanism on our budgeting assumptions. While important to do this analysis annually, this activity is not directly related to the 2016 budget other than to help identify procedural modifications that that may be incorporated into the upcoming budget year.

Variance reports on both recognized revenues and expenditures were developed in mid-2015 following the completion of the 2014 audit and presented to the Commissioners along with a detailed analysis of the cause for material variances. While actual expenditures cannot exceed the appropriated budget, departments and offices within the organization are asked for explanatory information if a material difference occurs in year end funds availability. On the revenue side, the prior year audited information is used to measure the revenue estimation process, and provides valuable feedback into the current and budget year revenue projection processes.

The next period to be addressed is the current year 2015 estimates. This analysis uses the audited ending fund balances from the prior period as a beginning fund balance for the current period. Actual expenditures are analyzed to determine if they will meet or fall short of the Current (Amended) Budget. The County's financial system has budgetary controls which prevent actual expenditures from exceeding the Current Budget. Throughout this section, primarily in conjunction with the discussion of the individual funds, the narrative includes how the expenditure estimates are derived and their relationship to the Current Budget.

Unlike expenditures, revenues have no upper or lower limit and have therefore a different projection methodology. The Revenues section later in the book is dedicated to revenues and discusses those projection methods and assumptions, the effects of which are addressed in this section.

Finally, with the assumptions on expenditures and revenues being accepted, this leads to an estimated ending fund balance for each fund for the current year of 2015, and becomes the beginning fund balance for the 2016 budget year.

Some of the funds have ending fund balance targets for the budget year, and these are discussed in more detail in the section on Fund Balances. The differences between the estimated beginning fund balance and the fund balance target identifies the potential available use of fund balance, or contribution to fund balance for the subsequent budget year. This is then analyzed to determine whether that use or contribution to fund balance is due to a one-time event and therefore non-sustainable in future years.

Together the available revenues and fund balance consumption define the budget resources of each fund, and in turn are used to place an upper limit on the budget requests that can be approved. Fund balance use is usually only available for one-time expenditures.

The final section addresses the 2016 Adopted Budget. The expenditure side of this budget is composed of the combination of the base budget for each fund (broken down to individual units, but shown in an aggregated form in this section), to which is added the approved 2016 budget requests. The base budget is derived by examining the 2015 Current (Amended) Budget. This is done at various times through the year and finally updated shortly prior to budget adoption. One-time items are removed from that budget, as well as any budgeted expenditures in 2015 that should not be budgeted in 2016. In some cases, such as the Capital Expenditure Fund, the base is forced to zero, because the fund is primarily composed of large capital projects. Conversely, in funds that contain operational budgets (the most obvious being the General Fund), the base budget for 2016 is far less modified from the 2015 Current Budget.

Revenues are always forecast on a zero-base method. Unlike a full-time employee on the expenditure side, which would be expected to be budgeted in every successive year if the position is ongoing, revenue predication can be much more volatile. Each revenue account is examined for its appropriate inclusion into the budget, and the business environment that determines that revenue is analyzed to provide the correct revenue figure. Some revenues may have been stable for years, but sometimes the business environment changes and the associated revenue may change, or may even disappear from future budgets. Revenue forecasting ends up being both an objective and subjective exercise.

The 2016 budget is the primary focus of this book, and much of the material in the document relates specifically to the 2016 adopted budget. However, it is important to realize that analysis of 2015 estimates (projected as we have not closed 2015 when the 2016 budget is adopted), and the 2014 actuals, underpin the assumptions made and beginning fund balance resources that are available to fund the budget.

All funds with budgets in this document are appropriated. The fund structure shown in this document is identical to that shown in the County's Comprehensive Annual Financial Report (CAFR), with the exception of the Component Units which are budgeted by separate entities and are not a part of the adopted Boulder County budget.

## CONSOLIDATED BUDGET SUMMARY

A consolidated view of the Boulder County budget can be found on the following fold out pages. Each county fund is shown not by Fund Type, but in the sequential order as presented in the County's finance and budget preparation systems. For each of the 24 County funds we show the total expenditures, revenues by three broad categories (2015 and 2016), beginning and ending fund balances together with amounts "reserved" that result in fund balance restrictions. This is the first comprehensive look at the entire 2016 budget, and includes estimates and adopted budgets for the current year 2015, and prior year 2014 actuals. Due to the number of funds, we have divided the spreadsheet into two sections in width, with each section showing some of the funds for the 2016 budget, 2015 estimate, 2015 original budget (for comparison to the 2016 budget), and the prior year actuals from 2014. Each group of two periods requires two foldout pages, resulting in the total presentation being split over four pages. The intent is to try and make the material easier to read.

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# BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2016

| | 001 GENERAL FUND | 010 DISASTER RECOVERY FUND | 011 ROAD & BRIDGE FUND | 012 SOCIAL SERV. FUND | 013 RECYCLING TAX FUND | 015 DEV. DIS. FUND | 017 GRANTS FUND | 018 WORKFORCE FUND | 020 HEALTH & HUMAN SERVICES FUND | 021 ELDORADO SPRINGS LID | 023 CONSERVATION TRUST FUND | 024 OFFENDER MGMT. FUND | 025 WORTHY CAUSE FUND |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | **$176,151,313** | **$18,820,000** | **$33,990,904** | **$52,696,193** | **$59,296** | **$6,790,371** | **$12,000,000** | **$6,000,000** | **$4,128,546** | **$211,697** | **$403,204** | **$2,803,906** | **$2,607,025** |
| **ADOPTED BUDGET 2016** | | | | | | | | | | | | | |
| **BUDGET EXPENDITURES** | **$185,232,619** | **$18,820,000** | **$33,934,310** | **$53,831,113** | **$2,545,300** | **$6,826,990** | **$12,000,000** | **$6,000,000** | **$4,125,493** | **$210,468** | **$1,854,655** | **$3,170,805** | **$3,004,759** |
| **PROPERTY TAX (NET)** | **$121,405,051** | **$0** | **$1,263,009** | **$6,620,612** | **$0** | **$6,790,371** | **$0** | **$0** | **$4,128,546** | **$0** | **$0** | **$0** | **$0** |
| INTERGOVERNMENTAL REVENUE | $17,340,793 | $18,820,000 | $6,482,718 | $29,407,534 | $22,196 | $0 | $12,000,000 | $6,000,000 | $0 | $0 | $400,000 | $0 | $0 |
| OTHER REVENUE | $37,405,469 | $0 | $26,245,177 | $16,668,047 | $37,100 | $0 | $0 | $0 | $0 | $211,697 | $3,204 | $2,803,906 | $2,607,025 |
| FUND BALANCE, BEG OF YEAR | $81,148,471 | $0 | $2,644,968 | $10,666,234 | $3,280,789 | $186,619 | $0 | $0 | $535,145 | $300,416 | $1,751,451 | $985,334 | $993,854 |
| RESERVED FUND BALANCE | ($48,600,774) 1 | $0 | ($1,500,000) 4 | ($26,160) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| REVENUE SUB-TOTAL | $208,699,010 | $18,820,000 | $35,135,872 | $63,336,267 | $3,340,085 | $6,976,990 | $12,000,000 | $6,000,000 | $4,663,691 | $512,113 | $2,154,655 | $3,789,240 | $3,600,879 |
| LESS: FUND BAL, END OF YEAR | $23,466,391 | $0 | $1,201,562 | $9,505,154 | $794,785 | $150,000 | $0 | $0 | $538,198 | $301,645 | $300,000 | $618,435 | $596,120 |
| ADD TABOR BALANCE | $4,677,022 | | | | | | | | | | | | |
| FUND BAL SUBJECT TO RESERVE | $28,143,413 2 | | $1,201,562 5 | | | | | | | | | | |
| ADD RESERVES | $43,923,752 3 | $0 | $1,500,000 4 | $26,160 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TOTAL ENDING FUND BALANCE | $72,067,165 | $0 | $2,701,562 | $9,531,314 | $794,785 | $150,000 | $0 | $0 | $538,198 | $301,645 | $300,000 | $618,435 | $596,120 |
| TOTAL AVAILABLE REVENUE | $185,232,619 | $18,820,000 | $33,934,310 | $53,831,113 | $2,545,300 | $6,826,990 | $12,000,000 | $6,000,000 | $4,125,493 | $210,468 | $1,854,655 | $3,170,805 | $3,004,759 |
| *Use of Fund Balance* | *$9,081,306* | *$0* | *($56,594)* | *$1,134,920* | *$2,486,004* | *$36,619* | *$0* | *$0* | *($3,053)* | *($1,229)* | *$1,451,451* | *$366,899* | *$397,734* |
| MILL LEVY | 17.719 | 0.000 | 0.186 | 0.975 | 0.000 | 1.000 | 0.000 | 0.000 | 0.608 | 0.000 | 0.000 | 0.000 | 0.000 |
| 2015 ASSESSED VALUATION | | | SS County $$ | $23,288,659 | | | | | | | | | |
| $6,858,961,000 | | | SS Use of FB | $1,134,920 | | | | | | | | | |
| | | | SS Local Share | $24,423,579 | | | | | | | | | |
| ABATEMENT MILL LEVY | 0.160 | | SS Local % | 45.37% | | | | | | | | | |
| TEMPORARY MILL LEVY CREDIT | 2.181 | | | | | | | | | | | | |
| **TOTAL MILL LEVY** | 20.060 | 0.000 | 0.186 | 0.975 | | 1.000 | | | 0.608 | | | | |

1) General Fund Reserved Fund Balance includes: $4,677,022 in restricted TABOR fund balance, $27,000,000 in unspent COPs proceeds, $16,000,000 reserved for future flood appropriations and $923,752 in other restricted fund balances.
2) General Fund Two-month Reserve: $27,203,107 Excludes $22,013,980 in non-operating flood recovery expenditures.
3) General Fund Reserved Fund Balance includes: $923,752 in other restricted fund balances, $27,000,000 in unspent COPs proceeds, and $16,000,000 reserved for future flood appropriations.
4) Road Fund Reserved Fund Balance includes: $1,500,000 reserved for future flood appropriations.
5) Road Fund Required Fund Balance: $1,000,000

| | 001 GENERAL FUND | 010 DISASTER RECOVERY FUND | 011 ROAD & BRIDGE FUND | 012 SOCIAL SERV. FUND | 013 RECYCLING TAX FUND | 015 DEV. DIS. FUND | 017 GRANTS FUND | 018 WORKFORCE FUND | 020 HEALTH & HUMAN SERVICES FUND | 021 ELDORADO SPRINGS LID | 023 CONSERVATION TRUST FUND | 024 OFFENDER MGMT. FUND | 025 WORTHY CAUSE FUND |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | **$224,739,587** | **$10,415,822** | **$29,927,928** | **$49,991,910** | **$65,429** | **$5,723,483** | **$11,744,676** | **$5,800,000** | **$3,966,039** | **$213,377** | **$403,204** | **$2,703,800** | **$2,506,919** |
| **ESTIMATED YEAR 2015** | | | | | | | | | | | | | |
| ESTIMATED EXPENDITURES | $175,699,375 | $10,184,921 | $38,614,433 | $53,699,361 | $0 | $5,748,236 | $12,000,000 | $6,032,931 | $4,075,544 | $210,468 | $9,849 | $2,317,217 | $3,318,315 |
| PROPERTY TAX (NET) | $113,180,295 | $0 | $1,063,920 | $6,274,838 | $0 | $5,719,998 | $0 | $0 | $3,963,959 | $0 | $0 | $0 | $0 |
| INTERGOVERNMENTAL REVENUE | $37,046,438 | $10,415,822 | $6,600,224 | $27,765,133 | $22,196 | $1,209 | $11,744,676 | $5,800,000 | $838 | $0 | $400,000 | $0 | $0 |
| OTHER REVENUE | $74,512,854 | $0 | $22,263,784 | $15,951,939 | $43,233 | $2,276 | $0 | $0 | $1,242 | $213,377 | $3,204 | $2,703,800 | $2,506,919 |
| FUND BALANCE, BEG OF YEAR | $32,108,259 | ($230,901) | $11,331,473 | $14,373,685 | $3,215,360 | $211,372 | $255,324 | $232,931 | $644,650 | $297,507 | $1,358,096 | $598,751 | $1,805,250 |
| RESERVED FUND BALANCE | ($5,600,774) 1 | $0 | $0 4 | ($26,160) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| REVENUE SUB-TOTAL | $251,247,072 | $10,184,921 | $41,259,401 | $64,339,435 | $3,280,789 | $5,934,855 | $12,000,000 | $6,032,931 | $4,610,689 | $510,884 | $1,761,300 | $3,302,551 | $4,312,169 |
| LESS: FUND BAL, END OF YEAR | $75,547,697 | $0 | $2,644,968 | $10,640,074 | $3,280,789 | $186,619 | $0 | $0 | $535,145 | $300,416 | $1,751,451 | $985,334 | $993,854 |
| ADD TABOR BALANCE | $4,677,022 | | | | | | | | | | | | |
| FUND BAL SUBJECT TO RESERVE | $43,224,719 2 | | 5 | | | | | | | | | | |
| ADD RESERVES | $37,923,752 3 | $0 | $0 4 | $26,160 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TOTAL ENDING FUND BALANCE | $81,148,471 | $0 | $2,644,968 | $10,666,234 | $3,280,789 | $186,619 | $0 | $0 | $535,145 | $300,416 | $1,751,451 | $985,334 | $993,854 |
| TOTAL AVAILABLE REVENUE | $175,699,375 | $10,184,921 | $38,614,433 | $53,699,361 | $0 | $5,748,236 | $12,000,000 | $6,032,931 | $4,075,544 | $210,468 | $9,849 | $2,317,217 | $3,318,315 |
| | | | | $3,707,451 | | | | | | | | | |
| MILL LEVY | 19.463 | 0.000 | 0.186 | 1.097 | 0.000 | 1.000 | 0.000 | 0.000 | 0.693 | 0.000 | 0.000 | 0.000 | 0.000 |
| 2014 ASSESSED VALUATION | | | | | | | | | | | | | |
| $5,777,776,056 | | | SS County $$ | $22,226,777 | | | | | | | | | |
| | | | SS Use of FB | $3,707,451 | | | | | | | | | |
| ABATEMENT MILL LEVY | 0.149 | | SS Local Share | $25,934,228 | | | | | | | | | |
| **TOTAL MILL LEVY** | 19.612 | | SS Local % | 48.30% | | | | | | | | | |

1) Reserved Fund Balance includes: $4,677,022 in restricted TABOR fund balance and $923,752 in other restricted fund balances.
2) General Fund Two-month Reserve: $26,494,484
3) Reserved Fund Balance includes: $923,752 in other restricted fund balances and $37,000,000 in unspent COPs proceeds.
4) Road Fund Reserved Fund Balance includes $5,267 in other restricted fund balances.
5) Road Fund Required Fund Balance: $1,000,000

# BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2016

| | 026 | 027 | 029 | 030 | 031 | 032 | 035 | 041 | 074 | 075 | 099 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **OPEN SPACE C. I. FUND I** | **OPEN SPACE C. I. FUND II** | **CLEAN ENERGY OPTIONS FUND** | **QECB FUND** | **BETTER BLDGS GRANT FUND** | **HUMAN SERVICES SAFETY NET FUND** | **FLOOD RECOVERY SALES TAX FUND** | **CAPITAL EXPEND. FUND** | **RISK MGMT. FUND** | **FLEET SERVICES FUND** | **RECYCLING CENTER FUND** | **TOTAL** |
| **Revenues** | **$29,751,007** | **$5,207,492** | **$890,061** | **$561,571** | **$0** | **$6,115,600** | **$9,632,342** | **$7,642,393** | **$21,799,078** | **$4,457,508** | **$8,001,081** | **$410,720,588** |
| **ADOPTED BUDGET 2016** | | | | | | | | | | | | |
| **BUDGET EXPENDITURES** | **$30,954,449** | **$3,840,062** | **$1,044,469** | **$561,106** | **$15,000** | **$6,133,509** | **$10,524,996** | **$7,862,828** | **$21,435,062** | **$4,457,508** | **$8,253,401** | **$426,638,902** |
| **PROPERTY TAX (NET)** | **$0** | **$0** | **$0** | **$0** | **$0** | **$6,111,334** | **$0** | **$7,306,832** | **$0** | **$0** | **$0** | **$153,625,755** |
| INTERGOVERNMENTAL REVENUE | $0 | $0 | $27,677 | $149,079 | $0 | $0 | $0 | $0 | $0 | $1,695 | $446,500 | $91,098,192 |
| OTHER REVENUE | $29,751,007 | $5,207,492 | $862,384 | $412,492 | $0 | $4,266 | $9,632,342 | $335,561 | $21,799,078 | $4,455,813 | $7,554,581 | $165,996,641 |
| FUND BALANCE, BEG OF YEAR | $14,196,797 | $3,263,201 | $2,613,053 | $89,674 | $3,593,312 | $208,310 | $5,997,955 | $424,010 | $9,619,948 | $1,407,809 | $1,926,936 | $145,834,286 |
| RESERVED FUND BALANCE | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($360,000) | ($50,486,934) |
| REVENUE SUB-TOTAL | $43,947,804 | $8,470,693 | $3,503,114 | $651,245 | $3,593,312 | $6,323,910 | $15,630,297 | $8,066,403 | $31,419,026 | $5,865,317 | $9,568,017 | $506,067,940 |
| LESS: FUND BAL, END OF YEAR | $12,993,355 | $4,630,631 | $2,458,645 | $90,139 | $3,578,312 | $190,401 | $5,105,301 | $203,575 | $9,983,964 | $1,407,809 | $1,314,616 | $79,429,038 |
| | | | | | | | | | | | | $4,677,022 |
| | | | | | | | | | | | | $28,143,413 |
| ADD RESERVES | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $360,000 | $45,809,912 |
| TOTAL ENDING FUND BALANCE | $12,993,355 | $4,630,631 | $2,458,645 | $90,139 | $3,578,312 | $190,401 | $5,105,301 | $203,575 | $9,983,964 | $1,407,809 | $1,674,616 | $129,915,972 |
| TOTAL AVAILABLE REVENUE | $30,954,449 | $3,840,062 | $1,044,469 | $561,106 | $15,000 | $6,133,509 | $10,524,996 | $7,862,828 | $21,435,062 | $4,457,508 | $8,253,401 | $426,638,902 |
| *Use of Fund Balance* | *$1,203,442* | *($1,367,430)* | *$154,408* | *($465)* | *$15,000* | *$17,909* | *$892,654* | *$220,435* | *($364,016)* | *$0* | *$252,320* | *$15,918,314* |
| MILL LEVY | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.900 | 0.000 | 1.076 | 0.000 | 0.000 | 0.000 | 22.464 |
| 2015 ASSESSED VALUATION $6,858,961,000 | | | | | | | | | | | | |
| ABATEMENT MILL LEVY | | | | | | | | | | | | 0.160 |
| TEMPORARY MILL LEVY CREDIT | | | | | | | | | | | | 2.181 |
| **TOTAL MILL LEVY** | | | | | | 0.900 | | 1.076 | | | | 24.805 |

| | 026 | 027 | 029 | 030 | 031 | 032 | 035 | 041 | 074 | 075 | 099 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **OPEN SPACE C. I. FUND I** | **OPEN SPACE C. I. FUND II** | **CLEAN ENERGY OPTIONS FUND** | **QECB FUND** | **BETTER BLDGS GRANT FUND** | **HUMAN SERVICES SAFETY NET FUND** | **FLOOD RECOVERY SALES TAX FUND** | **CAPITAL EXPEND. FUND** | **RISK MGMT. FUND** | **FLEET SERVICES FUND** | **RECYCLING CENTER FUND** | **TOTAL** |
| **Revenues** | **$28,752,541** | **$5,007,279** | **$1,157,584** | **$572,478** | **$0** | **$5,152,264** | **$9,261,949** | **$10,910,246** | **$21,637,399** | **$3,784,859** | **$5,146,376** | **$439,585,149** |
| **ESTIMATED YEAR 2015** | | | | | | | | | | | | |
| ESTIMATED EXPENDITURES | $32,520,163 | $4,690,923 | $1,500,770 | $572,013 | $15,000 | $5,151,651 | 3,263,994 | $24,223,794 | $19,201,670 | $3,784,859 | $5,305,748 | $412,141,235 |
| PROPERTY TAX (NET) | $0 | $0 | $0 | $0 | $0 | $5,147,998 | $0 | $7,470,630 | $0 | $0 | $0 | $142,821,638 |
| INTERGOVERNMENTAL REVENUE | $0 | $0 | $33,430 | $159,784 | $0 | $0 | $0 | $0 | $0 | $1,695 | $30,427 | $100,021,872 |
| OTHER REVENUE | $28,752,541 | $5,007,279 | $1,124,154 | $412,694 | $0 | $4,266 | 9,261,949 | $3,439,616 | $21,637,399 | $3,783,164 | $5,115,949 | $196,741,639 |
| FUND BALANCE, BEG OF YEAR | $17,964,419 | $2,946,845 | $2,956,239 | $89,209 | $3,608,312 | $207,697 | $0 | $13,737,558 | $7,184,219 | $1,407,809 | $2,086,308 | $118,390,372 |
| RESERVED FUND BALANCE | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($360,000) | ($5,986,934) |
| REVENUE SUB-TOTAL | $46,716,960 | $7,954,124 | $4,113,823 | $661,687 | $3,608,312 | $5,359,961 | 9,261,949 | $24,647,804 | $28,821,618 | $5,192,668 | $6,872,684 | $551,988,587 |
| LESS: FUND BAL, END OF YEAR | $14,196,797 | $3,263,201 | $2,613,053 | $89,674 | $3,593,312 | $208,310 | 5,997,955 | $424,010 | $9,619,948 | $1,407,809 | $1,566,936 | $139,847,352 |
| ADD TABOR BALANCE | | | | | | | | | | | | $4,677,022 |
| FUND BAL SUBJECT TO RESERVE | | | | | | | | | | | | $43,224,719 |
| ADD RESERVES | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $360,000 | $38,309,912 |
| TOTAL ENDING FUND BALANCE | $14,196,797 | $3,263,201 | $2,613,053 | $89,674 | $3,593,312 | $208,310 | 5,997,955 | $424,010 | $9,619,948 | $1,407,809 | $1,926,936 | $145,834,286 |
| TOTAL AVAILABLE REVENUE | $32,520,163 | $4,690,923 | $1,500,770 | $572,013 | $15,000 | $5,151,651 | 3,263,994 | $24,223,794 | $19,201,670 | $3,784,859 | $5,305,748 | $412,141,235 |
| MILL LEVY | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.900 | 0.000 | 1.306 | 0.000 | 0.000 | 0.000 | 24.645 |
| 2014 ASSESSED VALUATION $5,777,776,056 | | | | | | | | | | | | |
| ABATEMENT MILL LEVY | | | | | | | | | | | | 0.149 |
| **TOTAL MILL LEVY** | | | | | | | | | | | | 24.794 |

# BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2016

| | 001 GENERAL FUND | 010 DISASTER RECOVERY FUND | 011 ROAD & BRIDGE FUND | 012 SOCIAL SERV. FUND | 013 RECYCLING TAX FUND | 015 DEV. DIS. FUND | 017 GRANTS FUND | 018 WORKFORCE FUND | 020 HEALTH & HUMAN SERVICES FUND | 021 ELDORADO SPRINGS LID | 023 CONSERVATION TRUST FUND | 024 OFFENDER MGMT. FUND | 025 WORTHY CAUSE FUND |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | **$159,536,129** | **$34,515,600** | **$52,380,513** | **$46,529,258** | **$60,896** | **$5,719,998** | **$12,000,000** | **$7,433,000** | **$3,963,959** | **$207,663** | **$401,502** | **$2,676,804** | **$2,477,827** |
| **BUDGET YEAR 2015** | | | | | | | | | | | | | |
| BUDGET EXPENDITURES | $158,966,901 | $34,515,600 | $53,527,870 | $50,935,446 | $0 | $5,748,236 | $12,000,000 | $7,433,000 | $4,075,544 | $210,468 | $1,426,755 | $2,317,217 | $3,519,827 |
| PROPERTY TAX (NET) | $112,180,295 | $0 | $1,063,920 | $6,274,838 | $0 | $5,719,998 | $0 | $0 | $3,963,959 | $0 | $0 | $0 | $0 |
| INTERGOVERNMENTAL REVENUE | $23,006,742 | $34,515,600 | $37,346,416 | $24,302,481 | $22,196 | $0 | $12,000,000 | $7,433,000 | $0 | $0 | $400,000 | $0 | $0 |
| OTHER REVENUE | $24,349,092 | $0 | $13,970,177 | $15,951,939 | $38,700 | $0 | $0 | $0 | $0 | $207,663 | $1,502 | $2,676,804 | $2,477,827 |
| FUND BALANCE, BEG OF YEAR | $29,677,453 | $0 | $2,066,895 | $10,743,305 | $3,207,361 | $178,238 | $0 | $0 | $618,053 | $295,657 | $1,325,253 | $458,222 | $1,649,900 |
| RESERVED FUND BALANCE | ($5,388,641) | $0 | ($5,767) | ($203,503) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| REVENUE SUB-TOTAL | $183,824,941 | $34,515,600 | $54,441,641 | $57,069,060 | $3,268,257 | $5,898,236 | $12,000,000 | $7,433,000 | $4,582,012 | $503,320 | $1,726,755 | $3,135,026 | $4,127,727 |
| LESS: FUND BAL, END OF YEAR | $24,858,040 | $0 | $913,771 | $6,133,614 | $3,268,257 | $150,000 | $0 | $0 | $506,468 | $292,852 | $300,000 | $817,809 | $607,900 |
| ADD TABOR BALANCE | $4,515,024 | | | | | | | | | | | | |
| FUND BAL SUBJECT TO RESERVE | $29,373,064 | | | | | | | | | | | | |
| ADD RESERVES | $873,617 | $0 | $5,767 | $203,503 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TOTAL ENDING FUND BALANCE | $30,246,681 | $0 | $919,538 | $6,337,117 | $3,268,257 | $150,000 | $0 | $0 | $506,468 | $292,852 | $300,000 | $817,809 | $607,900 |
| TOTAL AVAILABLE REVENUE | $158,966,901 | $34,515,600 | $53,527,870 | $50,935,446 | $0 | $5,748,236 | $12,000,000 | $7,433,000 | $4,075,544 | $210,468 | $1,426,755 | $2,317,217 | $3,519,827 |
| MILL LEVY | 19.463 | 0.000 | 0.186 | 1.097 | 0.000 | 1.000 | 0.000 | 0.000 | 0.693 | 0.000 | 0.000 | 0.000 | 0.000 |
| 2014 ASSESSED VALUATION | | | | | | | | | | | | | |
| $5,777,776,056 | | | SS County $$ | $22,226,777 | | | | | | | | | |
| | | | SS Use of FB | $4,406,188 | | | | | | | | | |
| ABATEMENT MILL LEVY | 0.149 | | SS Local Share | $26,632,965 | | | | | | | | | |
| TOTAL MILL LEVY | 19.612 | | SS Local % | 52.29% | | | | | | | | | |
| General Fund Two-month Reserve | $26,494,484 | | | | | | | | | | | | |

| | 001 GENERAL FUND | 010 DISASTER RECOVERY FUND | 011 ROAD & BRIDGE FUND | 012 SOCIAL SERV. FUND | 013 RECYCLING TAX FUND | 015 DEV. DIS. FUND | 017 GRANTS FUND | 018 WORKFORCE FUND | 020 HEALTH & HUMAN SERVICES FUND | 021 ELDORADO SPRINGS LID | 023 CONSERVATION TRUST FUND | 024 OFFENDER MGMT. FUND | 025 WORTHY CAUSE FUND |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | **$158,642,103** | **$210,390** | **$50,981,943** | **$47,236,191** | **$68,895** | **$5,688,289** | **$15,512,295** | **$5,200,899** | **$3,946,202** | **$223,233** | **$430,308** | **$2,451,807** | **$2,413,322** |
| **ACTUAL YEAR 2014** | | | | | | | | | | | | | |
| ACTUAL EXPENDITURES | $145,628,098 | $441,291 | $49,878,509 | $43,196,788 | $0 | $5,686,515 | $16,832,871 | $5,201,068 | $586,659 | $193,051 | $1,020,601 | $2,193,283 | $2,856,545 |
| TRANSFERS OUT | $41,117,243 | $0 | $0 | $2,100,000 | $0 | $0 | $7,843 | $0 | $3,472,683 | $0 | $0 | $0 | $0 |
| TRANSFERS IN | $389,636 | $0 | $29,867,935 | $14,089,865 | $0 | $0 | $1,539,969 | $78,722 | $0 | $0 | $0 | $0 | $0 |
| PROPERTY TAX (NET) | 114,933,193 | $0 | $1,057,344 | $6,235,951 | $0 | $5,684,593 | $0 | $0 | $3,939,423 | $0 | $0 | $0 | $0 |
| SALES & USE TAX | $878,945 | $0 | $4,097,605 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $2,409,333 | $2,407,091 |
| INTERGOVERNMENTAL REVENUE | $19,224,587 | $210,390 | $7,404,645 | $25,523,851 | $22,196 | $1,292 | $13,637,714 | $3,977,619 | $896 | $0 | $424,700 | $0 | $0 |
| OTHER REVENUE | $23,215,742 | $0 | $8,554,414 | $1,386,524 | $46,699 | $2,404 | $334,612 | $1,144,558 | $5,883 | $223,233 | $5,608 | $42,474 | $6,231 |
| FUND BALANCE, BEG OF YEAR | $60,211,497 | $0 | $10,228,039 | $10,743,305 | $3,146,465 | $209,598 | $1,583,743 | $233,100 | $757,790 | $290,238 | $1,948,389 | $340,227 | $2,248,473 |
| RESERVED FUND BALANCE | ($10,576,019) | $0 | $0 | ($26,160) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| REVENUE SUB-TOTAL | $208,277,581 | $210,390 | $61,209,982 | $57,953,336 | $3,215,360 | $5,897,887 | $17,096,038 | $5,433,999 | $4,703,992 | $513,471 | $2,378,697 | $2,792,034 | $4,661,795 |
| LESS: FUND BAL, END OF YEAR | $21,532,240 | ($230,901) | $11,331,473 | $12,656,548 | $3,215,360 | $211,372 | $255,324 | $232,931 | $644,650 | $297,507 | $1,358,096 | $598,751 | $1,805,250 |
| ADD RESERVES | $10,576,019 | $0 | $0 | $26,160 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| TOTAL ENDING FUND BALANCE | $32,108,259 | ($230,901) | $11,331,473 | $12,682,708 | $3,215,360 | $211,372 | $255,324 | $232,931 | $644,650 | $297,507 | $1,358,096 | $598,751 | $1,805,250 |
| TOTAL AVAILABLE REVENUE | $186,745,341 | ($20,511) | $49,878,509 | $45,296,788 | $0 | $5,686,515 | $16,840,714 | $5,201,068 | $4,059,342 | $215,964 | $1,020,601 | $2,193,283 | $2,856,545 |
| MILL LEVY | 19.729 | 0.000 | 0.186 | 1.097 | 0.000 | 1.000 | 0.000 | 0.000 | 0.693 | 0.000 | 0.000 | 0.000 | 0.000 |
| 2013 ASSESSED VALUATION | | | SS County $$ | $21,712,340 | | | | | | | | | |
| $5,712,277,459 | | | SS Use of FB | ($1,939,403) | | | | | | | | | |
| ABATEMENT MILL LEVY | 0.475 | | SS Local Share | $19,772,937 | | | | | | | | | |
| **TOTAL MILL LEVY** | 20.204 | | SS Local % | 43.65% | | | | | | | | | |

# BOULDER COUNTY CONSOLIDATED BUDGET SUMMARY 2016

| | 026 OPEN SPACE C. I. FUND I | 027 OPEN SPACE C. I. FUND II | 029 CLEAN ENERGY OPTIONS FUND | 030 QECB FUND | 031 BETTER BLDGS GRANT FUND | 032 HUMAN SERVICES SAFETY NET FUND | 035 FLOOD RECOVERY SALES TAX FUND | 041 CAPITAL EXPEND. FUND | 074 RISK MGMT. FUND | 075 FLEET SERVICES FUND | 099 RECYCLING CENTER FUND | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | **$28,455,073** | **$4,952,578** | **$924,960** | **$572,313** | **$0** | **$5,149,998** | **$9,161,559** | **$10,908,049** | **$22,714,392** | **$4,176,014** | **$5,000,750** | **$419,918,835** |
| **BUDGET YEAR 2015** | | | | | | | | | | | | |
| BUDGET EXPENDITURES | $33,736,368 | $3,836,894 | $1,151,242 | $572,013 | $0 | $5,151,651 | $8,703,481 | $18,127,897 | $23,200,956 | $4,376,950 | $5,305,748 | $438,840,064 |
| PROPERTY TAX (NET) | $0 | $0 | $0 | $0 | $0 | $5,147,998 | $0 | $7,470,630 | $0 | $0 | $0 | $141,821,638 |
| INTERGOV'T. REVENUE | $0 | $0 | $33,430 | $159,784 | $0 | $0 | $0 | $0 | $0 | $1,695 | $0 | $139,221,344 |
| OTHER REVENUE | $28,455,073 | $4,952,578 | $891,530 | $412,529 | $0 | $2,000 | $9,161,559 | $3,437,419 | $22,714,392 | $4,174,319 | $5,000,750 | $138,875,853 |
| FUND BALANCE, BEG OF YR | $17,022,147 | $2,097,071 | $2,628,765 | $93,750 | $3,603,145 | $175,362 | $0 | $7,446,658 | $5,096,881 | $1,171,949 | $1,770,088 | $91,326,153 |
| RESERVED FUND BALANCE | ($3,986,895) | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | ($9,584,806) |
| REVENUE SUB-TOTAL | $41,490,325 | $7,049,649 | $3,553,725 | $666,063 | $3,603,145 | $5,325,360 | $9,161,559 | $18,354,707 | $27,811,273 | $5,347,963 | $6,770,838 | $501,660,182 |
| LESS: FUND BAL END OF YR | $7,753,957 | $3,212,755 | $2,402,483 | $94,050 | $3,603,145 | $173,709 | $458,078 | $226,810 | $4,610,317 | $971,013 | $1,465,090 | $62,820,118 |
| ADD TABOR BALANCE | | | | | | | | | | | | $4,515,024 |
| FUND BAL SUBJECT TO RESERVE | | | | | | | | | | | | $29,373,064 |
| ADD RESERVES | $3,986,895 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $5,069,782 |
| TOTAL ENDING FUND BALANCE | $11,740,852 | $3,212,755 | $2,402,483 | $94,050 | $3,603,145 | $173,709 | 458,078 | $226,810 | $4,610,317 | $971,013 | $1,465,090 | $72,404,924 |
| TOTAL AVAILABLE REVENUE | $33,736,368 | $3,836,894 | $1,151,242 | $572,013 | $0 | $5,151,651 | 8,703,481 | $18,127,897 | $23,200,956 | $4,376,950 | $5,305,748 | $438,840,064 |
| MILL LEVY | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.900 | 0.000 | 1.306 | 0.000 | 0.000 | 0.000 | 24.645 |
| 2014 ASSESSED VALUATION $5,777,776,056 | | | | | | | | | | | | |
| ABATEMENT MILL LEVY | | | | | | | | | | | | 0.149 |
| TOTAL MILL LEVY | | | | | | | | | | | | 24.794 |

| | 026 OPEN SPACE C. I. FUND I | 027 OPEN SPACE C. I. FUND II | 029 CLEAN ENERGY OPTIONS FUND | 030 QECB FUND | 031 BETTER BLDGS GRANT FUND | 032 HUMAN SERVICES SAFETY NET FUND | 035 FLOOD RECOVERY SALES TAX FUND | 041 CAPITAL EXPEND. FUND | 074 RISK MGMT. FUND | 075 FLEET SERVICES FUND | 099 RECYCLING CENTER FUND | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenues** | **$27,966,612** | **$5,031,580** | **$1,599,554** | **$579,867** | **$159,752** | **$5,124,475** | **-** | **$6,828,471** | **$21,023,792** | **$3,868,211** | **$5,117,971** | **$370,306,162** |
| **ACTUAL YEAR 2014** | | | | | | | | | | | | |
| ACTUAL EXPENDITURES | $24,753,660 | $3,989,431 | $1,976,826 | $584,108 | $240,351 | $0 | - | $15,757,320 | $20,447,254 | $3,882,286 | $5,705,099 | $351,051,614 |
| TRANSFERS OUT | $241,511 | $101,155 | $0 | $0 | $0 | $5,151,651 | - | $0 | $0 | $220 | $0 | $52,192,306 |
| TRANSFERS IN | $3,483,293 | $698 | $0 | $410,099 | $0 | $0 | - | $0 | $0 | $0 | $0 | $49,860,217 |
| PROPERTY TAX (NET) | $0 | $0 | $0 | $0 | $0 | $5,115,734 | - | $5,912,892 | $0 | $0 | $0 | $142,879,130 |
| SALES & USE TAX | $24,085,992 | $4,814,743 | $0 | $0 | $0 | $0 | - | $0 | $0 | $0 | $0 | $38,693,709 |
| INTERGOV'T. REVENUE | $14,490 | $0 | $39,128 | $169,540 | $159,564 | $1,162 | - | $18,235 | $0 | $2,065 | $0 | $70,832,074 |
| OTHER REVENUE | $382,837 | $216,139 | $1,560,426 | $228 | $188 | $7,579 | - | $897,344 | $21,023,792 | $3,866,146 | $5,117,971 | $68,041,032 |
| FUND BALANCE, BEG OF YR | $14,992,978 | $2,005,851 | $3,333,511 | $93,450 | $3,688,911 | $234,873 | - | $22,666,407 | $6,607,681 | $1,227,239 | $1,776,094 | $148,567,859 |
| RESERVED FUND BALANCE | ($3,986,895) | $0 | $0 | $0 | $0 | $0 | - | $0 | $0 | $0 | $0 | ($14,589,074) |
| REVENUE SUB-TOTAL | $38,972,695 | $7,037,431 | $4,933,065 | $673,317 | $3,848,663 | $5,359,348 | - | $29,494,878 | $27,631,473 | $5,095,450 | $6,894,065 | $504,284,947 |
| LESS: FUND BAL END OF YR | $13,977,524 | $2,946,845 | $2,956,239 | $89,209 | $3,608,312 | $207,697 | - | $13,737,558 | $7,184,219 | $1,407,809 | $2,086,308 | $102,110,321 |
| ADD RESERVES | $3,986,895 | $0 | $0 | $0 | $0 | $0 | - | $0 | $0 | $0 | $0 | $14,589,074 |
| TOTAL ENDING FUND BALANCE | $17,964,419 | $2,946,845 | $2,956,239 | $89,209 | $3,608,312 | $207,697 | - | $13,737,558 | $7,184,219 | $1,407,809 | $2,086,308 | $116,699,395 |
| TOTAL AVAILABLE REVENUE | $24,995,171 | $4,090,586 | $1,976,826 | $584,108 | $240,351 | $5,151,651 | - | $15,757,320 | $20,447,254 | $3,687,641 | $4,807,757 | $401,712,824 |
| MILL LEVY | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.900 | 0.000 | 1.040 | 0.000 | 0.000 | 0.000 | 24.645 |
| 2013 ASSESSED VALUATION $5,712,277,459 | | | | | | | | | | | | |
| ABATEMENT MILL LEVY | | | | | | | | | | | | 0.475 |
| **TOTAL MILL LEVY** | | | | | | | | | | | | 25.120 |

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## FLOOD RECOVERY BUDGETS

The 2016 budget reflects the third full year of recovery work caused by the disastrous flooding that occurred throughout the County in September 2013. The 2013, 2014, and 2015 budgets were increased to pay for emergency work and the recovery effort. The total 2016 flood recovery budget is $64.5 million across all County funds, which is a $23.7 million decrease from the 2015 budget. Reimbursement revenues (FEMA, FHWA, State of Colorado, and CDBG-DR), a flood recovery sales and use tax (0.185%), and $45 million from the sale of Certificates of Participation (COPs) play a significant role in funding the recovery work, and will continue to provide resources into the near future.

The 2016 budget is tight due to the significant cost of the continuing flood recovery work. The budget still contains sufficient resources to address the need to maintain an appropriate level for operations, and provides for capital asset acquisition and construction projects, while still maintaining an emergency reserve as required by the State Constitution. Fund balances have been maintained at a level that can address unanticipated events. Budgeted fund balances are in compliance with the County's fiscal policy as well.

The following table provides an overview of where flood recovery budgets are managed.

**2016 Adopted Flood Recovery Budgets**

| | General Fund 001 | | Road & Bridge Fund 011 | | Disaster Recovery Grants Fund 010 | | Flood Recovery Sales Tax Fund 035 | | Totals |
|---|---|---|---|---|---|---|---|---|---|
| **2016 Expenditures** | | | | | | | | | |
| | Admin Services | 343,392 | Road Maintenance | 95,000 | CDBG-DR | 4,000,000 | Transfers | 5,654,246 | |
| | Parks & Open Space | 7,393,056 | Road Projects | 13,100,000 | HB14-1002 | 520,000 | COPS Payments | 4,870,750 | |
| | Commissioners' Office | 361,016 | | | HMGP | 14,300,000 | | | |
| | Land Use | 141,372 | | | | | | | |
| | Transportation | 663,144 | | | | | | | |
| | General Administration | 13,100,000 | | | | | | | |
| | Surveyor | 12,000 | | | | | | | |
| **Total Expenditures** | | 22,013,980 | | 13,195,000 | | 18,820,000 | | 10,524,996 | 64,553,976 |
| **2016 Revenues** | | | | | | | | | |
| Reimbursements | | 13,204,272 | | | | 18,820,000 | | | 32,024,272 |
| Sales & Use Tax | | | | | | | | 9,630,209 | 9,630,209 |
| Internal Transfers | | 5,654,246 | | 13,100,000 | | | | | 18,754,246 |
| **Total Revenues** | | 18,858,518 | | 13,100,000 | | 18,820,000 | | - | 60,408,727 |

This table clearly illustrates the County's reliance on reimbursement revenues for funding the 2016 flood recovery budgets. Budget highlights associated with flood recovery are listed in the 2016 Budget Message section of this book.

## BOULDER COUNTY FUNDS BY FUNCTION / REVENUE TYPE

The following tables further enhance the information shown in the Consolidated view of the 2016 Boulder County budget.

The first table outlines the expenditures by fund, function (discussed later in this section), and the revenues by type (defined in the Revenue Section of the document). Assessed valuation and mill levy information, levied property taxes, and sales and use tax rates are also shown. This first view only looks at the functional distribution of the 2016 budget. A comparison to prior years is presented later in this section. This table provides an illustration of the diversity in revenues that support these expenditures.

## Boulder County 2016 Budget Summary (1 of 3)

| Funds with Property Tax as a Revenue Source | General Fund | Road and Bridge Fund | Social Services Fund | Developmental Disabilities Fund | Health and Human Services Fund | Human Serv. Safety Net Fund | Capital Expenditure Fund |
|---|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | | |
| Conservation/Sustainability | 24,663,450 | | | | | | |
| Debt Service | | 659,298 | | | | | 2,046,176 |
| General Government | 85,212,702 | | | | | | |
| Health & Human Services/Economic Development | 17,380,311 | | 53,831,113 | 6,826,990 | 4,125,493 | 6,133,509 | |
| Transportation/Capital Building Projects | 17,245,644 | 33,275,012 | | | | | 5,816,652 |
| Public Safety/Judicial | 40,730,512 | | | | | | |
| **Total Expenditures** | **185,232,619** | **33,934,310** | **53,831,113** | **6,826,990** | **4,125,493** | **6,133,509** | **7,862,828** |
| **Revenues** | | | | | | | |
| Property Tax | 121,405,051 | 1,263,009 | 6,620,612 | 6,790,371 | 4,128,546 | 6,111,334 | 7,306,832 |
| Sales and Use Tax | 944,949 | 4,424,691 | | | | | |
| Specific Ownership Tax | | 8,476,486 | | | | | |
| Licenses and Permits | 1,132,143 | 29,000 | | | | | |
| Intergovernmental Revenue | 17,340,793 | 6,482,718 | 29,407,534 | | | | |
| Fees and Charges | 13,416,061 | 210,000 | | | | | 100,000 |
| Fines | 680,759 | | | | | | |
| Interest on Investments | 230,000 | 5,000 | 50,000 | | | 4,266 | 51,197 |
| Rental Revenues | 4,494,198 | | | | | | 184,364 |
| Other Revenues | 458,524 | | 641,311 | | | | |
| Intrafund Transfer In | 10,000,000 | | | | | | |
| Transfers In | 6,048,835 | 13,100,000 | 15,976,736 | | | | |
| **Total Revenues** | **176,151,313** | **33,990,904** | **52,696,193** | **6,790,371** | **4,128,546** | **6,115,600** | **7,642,393** |
| **Fund Balance** | | | | | | | |
| Beginning Fund Balance | 81,148,471 | 2,644,968 | 10,666,234 | 186,619 | 535,145 | 208,310 | 424,010 |
| Less Fund Balance Reservations | (48,600,774) | (1,500,000) | (26,160) | - | - | - | - |
| Net Beginning Spendable Fund Balance | 32,547,697 | 1,144,968 | 10,640,074 | 186,619 | 535,145 | 208,310 | 424,010 |
| Ending Spendable Fund Balance | 23,466,391 | 1,201,562 | 9,505,154 | 150,000 | 538,198 | 190,401 | 203,575 |
| Add Fund Balance Reservations | 48,600,774 | 1,500,000 | 26,160 | - | - | - | - |
| **Total Ending Fund Balance** | **72,067,165** | **2,701,562** | **9,531,314** | **150,000** | **538,198** | **190,401** | **203,575** |

## Boulder County 2016 Budget Summary (2 of 3)

| Funds with Sales and Use Tax as a Primary Revenue Source (other than General and Road and Bridge Funds), and Grant Funds | Offender Management Fund | Worthy Cause Fund | Open Space Capital Improvement Fund I | Open Space Capital Improvement Fund II | Flood Recovery Sales Tax Fund | Disater Recovery Fund | Grants Fund | Workforce Fund | Better Buildings Grant Fund |
|---|---|---|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | | | | |
| Conservation/Sustainability | | | 6,633,905 | 705,006 | | | | | 15,000 |
| Debt Service | 450,375 | | 24,320,544 | 3,135,056 | 4,870,750 | | | | |
| General Government | | | | | 5,654,246 | | | | |
| Health & Human Services/Economic Development | | 3,004,759 | | | | 18,820,000 | 12,000,000 | 6,000,000 | |
| Transportation/Capital Building Projects | 622,413 | | | | | | | | |
| Public Safety/Judicial | 2,098,017 | | | | | | | | |
| **Total Expenditures** | **3,170,805** | **3,004,759** | **30,954,449** | **3,840,062** | **10,524,996** | **18,820,000** | **12,000,000** | **6,000,000** | **15,000** |
| **Revenues** | | | | | | | | | |
| Sales and Use Tax | 2,602,759 | 2,602,759 | 26,027,592 | 5,205,519 | 9,630,209 | | | | |
| Intergovernmental Revenue | | | | | | 18,820,000 | 12,000,000 | 6,000,000 | |
| Interest on Investments | 320 | 4,266 | 240,210 | 1,973 | 2,133 | | | | |
| Rental Revenues | 200,827 | | | | | | | | |
| Transfers In | | | 3,483,205 | | | | | | |
| **Total Revenues** | **2,803,906** | **2,607,025** | **29,751,007** | **5,207,492** | **9,632,342** | **18,820,000** | **12,000,000** | **6,000,000** | **-** |
| **Fund Balance** | | | | | | | | | |
| Beginning Fund Balance | 985,334 | 993,854 | 14,196,797 | 3,263,201 | 5,997,955 | - | - | - | 3,593,312 |
| Less Fund Balance Reservations | - | - | - | - | - | - | - | - | - |
| Net Beginning Spendable Fund Balance | 985,334 | 993,854 | 14,196,797 | 3,263,201 | 5,997,955 | - | - | - | 3,593,312 |
| Ending Spendable Fund Balance | 618,435 | 596,120 | 12,993,355 | 4,630,631 | 5,105,301 | - | - | - | 3,578,312 |
| Add Fund balance Reservations | - | - | - | - | - | - | - | - | - |
| **Total Ending Fund Balance** | **618,435** | **596,120** | **12,993,355** | **4,630,631** | **5,105,301** | **-** | **-** | **-** | **3,578,312** |
| Sales Tax Rate | 0.050% | 0.050% | 0.500% | 0.100% | 0.185% | | | | |

## Boulder County 2016 Budget Summary (3 of 3)

| Funds with Other Funding Sources | Recycling Tax Fund | Eldorado Springs LID Fund | Conservation Trust Fund | Clean Energy Options Fund | QEBC Fund | Risk Management Fund | Fleet Services Fund | Recycling Center Fund |
|---|---|---|---|---|---|---|---|---|
| **Expenditures** | | | | | | | | |
| Conservation/Sustainability | 2,545,300 | 87,810 | 1,854,655 | 34,495 | | | | 4,971,601 |
| Debt Service | | 122,658 | | 1,009,974 | 561,106 | | | |
| General Government | | | | | | 21,435,062 | 4,457,508 | |
| Health & Human Services/Economic Development | | | | | | | | |
| Transportation/Capital Building Projects | | | | | | | | 3,281,800 |
| Public Safety/Judicial | | | | | | | | |
| **Total Expenditures** | **2,545,300** | **210,468** | **1,854,655** | **1,044,469** | **561,106** | **21,435,062** | **4,457,508** | **8,253,401** |
| **Revenues** | | | | | | | | |
| Local Improvement Districts - Assessments | | 122,972 | | 843,331 | | | | |
| Intergovernmental Revenue | 22,196 | | 400,000 | 27,677 | 149,079 | | 1,695 | 446,500 |
| Fees and Charges | 34,700 | 85,578 | | | | 21,753,639 | 4,448,907 | 4,997,015 |
| Interest on Investments | 2,400 | 2,347 | 3,204 | 19,053 | 465 | 30,000 | 6,400 | 12,266 |
| Other Revenues | | 800 | | | | 15,439 | 506 | |
| Transfers In | | | | | 412,027 | | | 2,545,300 |
| **Total Revenues** | **59,296** | **211,697** | **403,204** | **890,061** | **561,571** | **21,799,078** | **4,457,508** | **8,001,081** |
| **Fund Balance** | | | | | | | | |
| Beginning Fund Balance | 3,280,789 | 300,416 | 1,751,451 | 2,613,053 | 89,674 | 9,619,948 | 1,407,809 | $1,926,936 |
| Less Fund Balance Reservations | - | - | - | - | - | - | - | ($360,000) |
| Net Beginning Spendable Fund Balance | 3,280,789 | 300,416 | 1,751,451 | 2,613,053 | 89,674 | 9,619,948 | 1,407,809 | 1,566,936 |
| Ending Spendable Fund Balance | 794,785 | 301,645 | 300,000 | 2,458,645 | 90,139 | 9,983,964 | 1,407,809 | 1,314,616 |
| Add Fund balance Reservations | - | - | - | - | - | - | - | 360,000 |
| **Total Ending Fund Balance** | **794,785** | **301,645** | **300,000** | **2,458,645** | **90,139** | **9,983,964** | **1,407,809** | **1,674,616** |

The second table provides fiscal information by expenditure function and revenue type for "Major Funds". For this presentation a Major Fund is defined as having expenditure or revenue budgets (excluding other sources and uses) equal to, or greater than 10% of the total Boulder County budget. The funds that meet this definition as Major Funds are the General Fund, Road and Bridge Fund, and the Social Services Fund. Non-major funds are shown in aggregate. A short narrative provides some context to the material variances that occur between the three fiscal years.

Note that other tables in this section also display information over this three year period, but not to the same level of detail.

## 2016 Boulder County Budget - Major Funds

| 2016 Adopted Budget | General Fund | Road and Bridge Fund | Social Services Fund | Other Funds in Aggregate | Total All Funds |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| Conservation/Sustainability | 24,663,450 | - | - | 16,847,772 | 41,511,222 |
| Debt Service | - | 659,298 | - | 36,516,639 | 37,175,937 |
| General Government | 85,212,702 | - | - | 31,546,816 | 116,759,518 |
| Health & Human Services/Economic Development | 17,380,311 | - | 53,831,113 | 56,910,751 | 128,122,175 |
| Transportation/Capital Building Projects | 17,245,644 | 33,275,012 | - | 9,720,865 | 60,241,521 |
| Public Safety/Judicial | 40,730,512 | - | - | 2,098,017 | 42,828,529 |
| **Total Expenditures** | **185,232,619** | **33,934,310** | **53,831,113** | **153,640,860** | **426,638,902** |
| **Revenues** | | | | | |
| Property Tax (current year) | 121,405,051 | 1,263,009 | 6,620,612 | 24,337,083 | 153,625,755 |
| Sales and Use Tax | 944,949 | 4,424,691 | - | 46,068,838 | 51,438,478 |
| Specific Ownership Tax | - | 8,476,486 | - | - | 8,476,486 |
| Licenses and Permits | 1,132,143 | 29,000 | - | - | 1,161,143 |
| Intergovernmental Revenue | 17,340,793 | 6,482,718 | 29,407,534 | 37,867,147 | 91,098,192 |
| Fees and Charges | 13,416,061 | 210,000 | - | 31,419,839 | 45,045,900 |
| Fines | 680,759 | - | - | - | 680,759 |
| Interest on Investments | 230,000 | 5,000 | 50,000 | 380,500 | 665,500 |
| Rental Revenues | 4,494,198 | - | - | 385,191 | 4,879,389 |
| Debt Issuance | - | - | - | - | - |
| Other Revenues | 458,524 | - | 641,311 | 983,048 | 2,082,883 |
| Intrafund Transfers In | 10,000,000 | - | - | - | 10,000,000 |
| Transfers In | 6,048,835 | 13,100,000 | 15,976,736 | 6,440,532 | 41,566,103 |
| **Total Revenues** | **176,151,313** | **33,990,904** | **52,696,193** | **147,882,178** | **410,720,588** |

## 2016 Boulder County Budget - Major Funds (continued)

| 2015 Estimated (Current) Year | General Fund | Road and Bridge Fund | Social Services Fund | Other Funds in Aggregate | Total All Funds |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| Conservation/Sustainability | 23,069,495 | - | - | 14,884,849 | 37,954,344 |
| Debt Service | - | 660,470 | - | 35,410,398 | 36,070,868 |
| General Government | 78,948,683 | - | - | 22,986,529 | 101,935,212 |
| Health & Human Services/Economic Development | 17,145,268 | - | 53,699,361 | 46,511,598 | 117,356,227 |
| Transportation/Capital Building Projects | 16,915,156 | 37,953,963 | - | 22,467,130 | 77,336,249 |
| Public Safety/Judicial | 39,620,773 | - | - | 1,867,562 | 41,488,335 |
| **Total Expenditures** | **175,699,375** | **38,614,433** | **53,699,361** | **144,128,066** | **412,141,235** |
| | | | | | |
| **Revenues** | | | | | |
| Property Tax (current year) | 113,180,295 | 1,063,920 | 6,274,838 | 22,302,585 | 142,821,638 |
| Sales and Use Tax | 907,101 | 4,254,510 | - | 44,296,958 | 49,458,569 |
| Specific Ownership Tax | - | 8,072,844 | - | - | 8,072,844 |
| Licenses and Permits | 992,017 | 28,000 | - | - | 1,020,017 |
| Intergovernmental Revenue | 37,046,438 | 6,600,224 | 27,765,133 | 28,610,077 | 100,021,872 |
| Fees and Charges | 13,084,723 | 210,000 | - | 30,548,200 | 43,842,923 |
| Fines | 662,045 | - | - | - | 662,045 |
| Interest on Investments | 230,000 | 5,000 | | 384,091 | 619,091 |
| Rental Revenues | 4,075,322 | - | - | 370,827 | 4,446,149 |
| Debt Issuance | 45,322,451 | - | - | - | 45,322,451 |
| Other Revenues | 413,996 | 29,540 | 1,195,684 | 1,374,133 | 3,013,353 |
| Intrafund Transfers In | 8,000,000 | - | - | - | 8,000,000 |
| Transfers In | 825,199 | 9,663,890 | 14,756,255 | 7,038,853 | 32,284,197 |
| **Total Revenues** | **224,739,587** | **29,927,928** | **49,991,910** | **134,925,724** | **439,585,149** |

| 2014 Actuals | General Fund | Road and Bridge Fund | Social Services Fund | Other Funds in Aggregate | Total All Funds |
|---|---|---|---|---|---|
| **Expenditures** | | | | | |
| Conservation/Sustainability | 24,708,548 | - | - | 12,580,354 | 37,288,902 |
| Debt Service | - | 660,120 | - | 28,717,918 | 29,378,038 |
| General Government | 70,199,331 | - | - | 24,329,760 | 94,529,091 |
| Health & Human Services/Economic Development | 16,564,268 | - | 45,296,788 | 40,237,126 | 102,098,182 |
| Transportation/Capital Building Projects | 37,139,358 | 49,218,389 | - | 13,712,659 | 100,070,406 |
| Public Safety/Judicial | 38,133,836 | - | - | 1,745,465 | 39,879,301 |
| **Total Expenditures** | **186,745,341** | **49,878,509** | **45,296,788** | **121,323,282** | **403,243,920** |
| | | | | | |
| **Revenues** | | | | | |
| Property Tax (current year) | 114,933,193 | 1,057,344 | 6,235,951 | 20,652,642 | 142,879,130 |
| Sales and Use Tax | 878,945 | 4,097,605 | - | 33,717,159 | 38,693,709 |
| Specific Ownership Tax | - | 7,739,430 | - | - | 7,739,430 |
| Licenses and Permits | 1,042,668 | 32,997 | - | - | 1,075,665 |
| Intergovernmental Revenue | 19,224,587 | 7,404,645 | 25,523,851 | 18,678,991 | 70,832,074 |
| Fees and Charges | 13,208,533 | 223,748 | | 31,153,447 | 44,585,728 |
| Fines | 775,749 | - | - | 6,361 | 782,110 |
| Interest on Investments | 286,842 | 10,810 | 51,331 | 451,786 | 800,769 |
| Rental Revenues | 3,073,081 | - | - | 381,874 | 3,454,955 |
| Debt Issuance | 82,468 | - | - | - | 82,468 |
| Other Revenues | 4,746,401 | 547,429 | 1,335,193 | 2,890,884 | 9,519,907 |
| Intrafund Transfers In | - | - | - | - | - |
| Transfers In | 389,636 | 29,867,935 | 14,089,865 | 5,512,781 | 49,860,217 |
| **Total Revenues** | **158,642,103** | **50,981,943** | **47,236,191** | **113,445,925** | **370,306,162** |

The presentation on the previous pages provides an overview of the Boulder County budget by expenditure unction and revenue type detail for the 2016 budget year, the estimated 2015 budget year, and the actual 2014 prior year. Major material variances are briefly discussed below with a more detailed analysis further in this section. The reader should be aware that comparisons over a three year period can be affected by significant one -time financial events, which can make a comparison of operational costs over the period challenging.

The total 2016 expenditure budget is $14.5 million more than the 2015 estimated year. The variance is primarily due to increases in the General Fund, Disaster Recovery Fund, Recycling Tax Fund, Flood Recovery Sales Tax Fund, Risk Management Fund, and Recycling Center Fund, which is offset by reductions in the Road and Bridge Fund, and Capital Expenditure Fund.

Total 2015 estimated expenditures are $8.9 million more than 2014 actual expenditures. This increase can be attributed in part to the net effect of the following expenditure estimates for 2015:

- General Fund $11.0 million decrease - related to the timing of the response to and recovery from the 2013 flood.
- Disaster Recovery Fund $9.7 million increase - this fund was new in 2015.
- Road and Bridge Fund $11.3 million decrease - related to the timing of the response to and recovery from the 2013 flood.
- Social Services Fund $8.4 million increase - $1.2M million related to the merger of the IMPACT program, $1.4 million for the Kestrel development, and $3.1 million to support completion of the St. Vrain building project in 2015.
- Grants Fund $4.8 million decrease - loss of two (2) one-year grants from 2014 ($1.2M Farm & Ranchland Protection, and $4.6M Dept. of Public Safety, Div. of Homeland Security and Emergency Mgmt.) for flood related activities.
- Conservation Trust Fund $1.0 million decrease - reduction in use of State lottery proceeds for open space acquisition in 2015.
- Open Space CIF I $7.5 million increase - $3.8 million in debt service, and $2.9 million in carryover from 2014 for land acquisition in 2015.
- Flood Recovery Sales Tax Fund $3.3 million increase - this fund was new in 2015.
- Capital Expenditure Fund $8.5 million increase - final construction of the St. Vrain building in Longmont, and Coroner's building in Boulder in 2015.
- Risk Management Fund $ 1.2 million decrease - a reduction in anticipated health and dental insurance claims in 2015.

## FUND TYPES

A "fund" is a grouping of related accounts that is used to maintain control over resources that have been segregated for legal purposes, specific activities, or objectives. The County, like other state and local governments, uses fund accounting (and budgeting) to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: Governmental Funds, Proprietary Funds and Component Units. Of these three, only the first two are appropriated in the Boulder County budget (the County's Component Units – Public Health and the Housing Authority - report to another board structure, through which their budgets are adopted separately as different entities.).

Within the Governmental Fund group, funds are again split into three categories – General Use Fund, Special Use Funds, and Capital Projects/Debt Service Funds. Within the Proprietary Fund group, funds are further divided into two categories- Internal Service Funds and Enterprise Funds.

The following table assigns each of the Boulder County funds to a specific fund group. Narrative and associated budgetary fiscal information is presented for each fund within each fund group.

**Boulder County Funds by Fund Type**

| Governmental Fund Group | | | Proprietary Fund Group | |
|---|---|---|---|---|
| **General Use Funds** | **Special Revenue Funds** | **Capital Projects/Debt Service Funds** | **Internal Services Funds** | **Enterprise Funds** |
| General | Disaster Recovery | Open Space Fund I | Risk Management | Eldorado Springs LID |
| | Road and Bridge | Open Space Fund II | Fleet Services | Recycling Center |
| | Social Services | Capital Expenditure | | |
| | Recycling Tax | Qualfied Energy Conservation Bonds * | | |
| | Developmental Disabilities | | | |
| | Grants | | | |
| | Workforce Fund | | | |
| | Health and Human Services | | | |
| | Conservation Trust | | | |
| | Offender Management | | | |
| | Worthy Cause | | | |
| | Clean Energy Options LID | | | |
| | Better Buildings Grant | | | |
| | Human Services Safety Net | | | |
| | Flood Recovery Sales Tax | | | |

*Initially a Captial Projects Fund and converted to a Debt Service Fund in 2014.

The **General Fund** is the County's main operating fund, and is used to report all financial resources not accounted for in another fund.

Revenues are derived from:

- Property Tax (see the Budget Message and Revenue sections for limitations on property taxes).
- Intergovernmental Revenues including charge backs which are the product of inter-governmental agreements (IGA's) the County has with the cities within its boundaries, and state and federal revenues supporting some general fund programs. Beginning in 2014, and for several years to come, the County will receive Federal (i.e., FEMA, FHWA, CDBG-DR, HUD) and State flood reimbursement revenues.
- Other Revenues consist mainly of fees for service, fines, building rents, interest on investments, specific ownership taxes (taxes on motor vehicles are allocated to the General Fund by the BOCC in some years); and revenues associated with the conveyance of land titles. These revenues are for general use and have no restriction on their use and application. In 2015 the County sold $45 million in Certificates of Participation (COPs) to assist with flood recovery, and are restricted for that purpose.
- Sales Tax Revenue is restricted for trail construction, and is not used for general government operations.

**Special Use Funds** assume the use limitation on expenditures imposed by the revenue source. They are created to segregate financial activity by use restriction and provide a set of self-balancing accounts to ensure that all assets and liabilities applicable to the modified accrual basis (as explained in the Budget and Fiscal Policies and Procedures section of the document) are accounted for correctly. Since these restricted revenues must be expended on specific projects, unexpended budgets are usually, as directed by the Commissioners, carried over and appropriated into subsequent years. Examples of some of the revenues received in this group of funds include:

- State lottery proceeds that are limited to funding open space acquisitions and operations;
- Voter-approved sales taxes for jail alternatives and capital expenditure purchases for non-profit agencies;
- Voter approved debt proceeds from prior year and service on that debt;
- Revenues restricted to the Road and Bridge fund by State Statute such as State Highway User Tax (HUTF), and by voter approval, Sales and Use Tax;
- Revenues restricted to Social Services including property tax and Federal pass-through dollars from the State;
- Designated property taxes used for Developmental Disabilities support, replacing State HHS funding cuts, and Human Services Safety Net Programs (all approved by voters);

- Grants funds which are primarily pass-through funds of grant awards;
- Local Improvement District assessments which are approved for a specific purpose;
- Various sales taxes that have expired, and for which the funds are not yet fully disbursed.

All of the special use funds have specific uses and revenues. The expenditures must be appropriated to activities specified by law, voter intent, or administrative action.

**Capital Projects/Debt Service Funds** account for financial resources collected and used for the acquisition or construction of major capital facilities.

Examples of Capital Projects Funds include those funded with sales tax for Open Space acquisition, maintenance, and servicing revenue bonds; and the Capital Expenditure Fund which provides property tax funding for building construction and renovation projects. Capital Projects Funds contain appropriations that are both one-time (in the case of actual capital construction), and ongoing debt service on bonding. As capital projects are often multi-year in nature, the entire cost of each project is appropriated in the first year and any unexpended budgets are then carried over and appropriated into future years until the projects are completed. The basis of budgeting for capital projects funds is modified accrual, with some exceptions, as explained in the Budget and Fiscal Policies and Procedures section of the document.

Debt Service Funds are used to account for resources that are assigned to principal and interest payments. The one Debt Service Fund is the Qualified Energy Conservation Bond (QECB) Fund, which was classified as a Capital Projects Fund prior to 2014. Bond proceeds had been used on projects to reduce energy consumption in six County buildings. The projects are now complete, and the fund is budgeted make bond payments (through 2027).

**The Proprietary Funds** include budgets for two Enterprise Funds and two Internal Service Funds. The basis of budgeting for proprietary funds is full accrual, with some exceptions, as explained in more detail in the Budget and Fiscal Policies and Procedures section of the document.

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to a private business, where the intent of the governing body is to recover all costs of operation through external user fees. The two Enterprise Funds in this budget are the Recycling Center Fund, and the Eldorado Springs LID Fund.

Internal Service Funds are used to bill County services to internal clients (County offices and departments), on a cost reimbursement basis. Their function is similar to the Enterprise Fund model, with the one important exception - the customers are internal to the County. The two Internal Services funds in the County are the Risk Management Fund (the County's Property Casualty and the Health and Dental self-funded insurance programs), and the Fleet Services Fund which provides maintenance and services to much of the County's vehicle fleet.

The following table shows an aggregate of the funds for each fund type, for the 2016 budget, 2015 estimated and 2014 prior year periods. A high level analysis of this aggregated presentation for the 2016 budget follows.

The fund balance references relate to "spendable" fund balances unless otherwise noted (fund balance excludes restricted and escrowed items). Further description of the restrictions on fund balance, plus the use of unrestricted fund balance, appear later in the Fund Balance section.

Please note that the data on this page is intentionally summarized to a high level, with a commentary specific to the budget year 2016. As the reader continues further into this section of the book there will be a more detailed presentation of expenditures by fund and functions.

The revenue categories of Property Tax, Intergovernmental, and Other revenues are also split out by fund later in the section, and the Revenue Section of this book further expands those categories into distinct revenue streams, with commentary on material variances between the actual 2014, estimated 2015 and budgeted 2016 years.

## Boulder County 2016 Budget by Fund Type

| General Fund | 2014 Actual | 2015 Estimate | 2016 Budget |
|---|---|---|---|
| Expenditures | 186,745,341 | 175,699,375 | 185,232,619 |
| Property Tax | 114,933,193 | 113,180,295 | 121,405,051 |
| Intergovernmental Revenues | 19,224,587 | 37,046,438 | 17,340,793 |
| Other Revenues | 24,484,323 | 74,512,854 | 37,405,469 |
| Total Revenues | 158,642,103 | 224,739,587 | 176,151,313 |
| Opening Spendable Fund Balance | 49,635,478 | 26,507,485 | 32,547,697 |
| Closing Spendable Fund Balance | 21,532,240 | 75,547,697 | 23,466,391 |
| Use / (Contribution) of Fund Balance | 28,103,238 | (49,040,212) | 9,081,306 |

| Special Revenue Funds | 2014 Actual | 2015 Estimate | 2016 Budget |
|---|---|---|---|
| Expenditures | 140,843,484 | 145,932,222 | 163,831,399 |
| Property Tax | 22,033,045 | 22,170,713 | 24,913,872 |
| Intergovernmental Revenues | 51,403,157 | 62,783,528 | 73,160,125 |
| Other Revenues | 67,588,120 | 53,866,766 | 58,863,451 |
| Total Revenues | 141,024,322 | 138,821,007 | 156,937,448 |
| Opening Spendable Fund Balance | 38,670,264 | 40,542,079 | 31,930,864 |
| Closing Spendable Fund Balance | 38,851,102 | 33,430,864 | 25,036,913 |
| Use / (Contribution) of Fund Balance | (180,838) | 7,111,215 | 6,893,951 |

| Capital Projects/Debt Service Funds | 2014 Actual | 2015 Estimate | 2016 Budget |
|---|---|---|---|
| Expenditures | 45,427,185 | 62,006,893 | 43,218,445 |
| Property Tax | 5,912,892 | 7,470,630 | 7,306,832 |
| Intergovernmental Revenues | 202,265 | 159,784 | 149,079 |
| Other Revenues | 34,291,373 | 37,612,130 | 35,706,552 |
| Total Revenues | 40,406,530 | 45,242,544 | 43,162,463 |
| Opening Spendable Fund Balance | 35,771,791 | 34,738,031 | 17,973,682 |
| Closing Spendable Fund Balance | 30,751,136 | 17,973,682 | 17,917,700 |
| Use / (Contribution) of Fund Balance | 5,020,655 | 16,764,349 | 55,982 |

| Proprietary Funds | 2014 Actual | 2015 Estimate | 2016 Budget |
|---|---|---|---|
| Expenditures | 30,227,690 | 28,502,745 | 34,356,439 |
| Property Tax | - | - | - |
| Intergovernmental Revenues | 2,065 | 32,122 | 448,195 |
| Other Revenues | 30,231,142 | 30,749,889 | 34,021,169 |
| Total Revenues | 30,233,207 | 30,782,011 | 34,469,364 |
| Opening Spendable Fund Balance | 9,901,252 | 10,615,843 | 12,895,109 |
| Closing Spendable Fund Balance | 10,975,843 | 12,895,109 | 13,008,034 |
| Use / (Contribution) of Fund Balance | (1,074,591) | (2,279,266) | (112,925) |

| Total County | 2014 Actual | 2015 Estimate | 2016 Budget |
|---|---|---|---|
| Expenditures | 403,243,700 | 412,141,235 | 426,638,902 |
| Property Tax | 142,879,130 | 142,821,638 | 153,625,755 |
| Intergovernmental Revenues | 70,832,074 | 100,021,872 | 91,098,192 |
| Other Revenues | 156,594,958 | 196,741,639 | 165,996,641 |
| Total Revenues | 370,306,162 | 439,585,149 | 410,720,588 |
| Opening Spendable Fund Balance | 133,978,785 | 112,403,438 | 95,347,352 |
| Closing Spendable Fund Balance | 102,110,321 | 139,847,352 | 79,429,038 |
| Use / (Contribution) of Fund Balance | 31,868,464 | (27,443,914) | 15,918,314 |

## HIGH LEVEL ANALYSIS BY FUND TYPE

The **General Fund** is where most County general government services are funded. The primary funding source is Property Tax. Intergovernmental revenues are generally the product of Intergovernmental Agreements (IGAs) where costs of shared programs performed by the County are reimbursed by cities and towns, state revenues, and federal revenues (including reimbursement for indirect costs), and small grant revenues which are receipted in this fund to match up with program expenditures. Other revenues include fees for service (including statutory fees) for offices such as the Clerk and Recorder, Specific Ownership Tax revenue (budgeted at the discretion of the BOCC), rents, interest on investments and fines. In 2015 the County sold $45 million in Certificates of Participation (COPs) to assist with flood recovery, and the use of this resource is restricted for that purpose only. Expenditures for the fund include the personnel and operating budgets for all of the elected officials in the County who render services as set by State Statute, plus the majority of the departments that report to the Board of County Commissioners.

The General Fund 2016 budget will see a $9.1 million use of fund balance compared to the $49 million contribution estimated for 2015 due to the timing of the response to and the recovery from the 2013 flood.

The Colorado State Constitution sets a biennial real property re-appraisal cycle which occurred in 2015 and was used for the 2016 budget. The 2016 budget was adopted with an assessed valuation that was 18.7% higher than the prior year (please see the Revenue Section of the document for a more comprehensive explanation of this process). This was a significant increase in assessed valuation and triggered a mill levy credit to comply with the Colorado Statutory 5.5% property tax increase limitation. Additionally, budget requests for ongoing expenditures were carefully scrutinized by the Commissioners before any approvals were made to ensure that current and future expenditures allow for good fund balance management in this fund. Revenues other than property tax have been very conservatively projected.

For the **Special Use Funds**, the overall budgeted fund balance consumption is $6.9 million, or approximately 21.6% of the aggregated starting fund balance. The fund balance consumption is primarily derived from these sources: 1) $1.1 million in the Social Services Fund to adequately support current program levels; 2) $2.5 million in the Recycling Tax Fund to be transferred to the Recycling Center Fund for processing additional materials to comply with a new City of Boulder zero-waste ordinance, 3) $1.4 million in the Conservation Trust Fund to support planned open space acquisition, 4) unexpended Worthy Cause awards of $400 thousand to eligible non-profit agencies from prior years; 5) The use of $892 thousand in the Flood Recovery Sales Tax Fund to help cover flood recovery work not covered by reimbursement agencies like FEMA.

The four **Capital Projects/Debt Service Funds** are budgeted to consume $56 thousand in fund balance which is due to the use of fund balance in the Open Space Capital Improvement Fund I ($1.2 million) and Capital Expenditure Fund ($220 thousand) combined with a contribution to fund balance in the Open Space Capital Improvement Fund II ($1.37 million).

The County operates four **Proprietary Funds** which are included in the fourth section of the table. The combined contribution of $113 thousand to fund balance is primarily the result from net of the Risk Management Fund $364 thousand contribution and the Recycling Center Fund $252 thousand use.

In summary, the fund balance usage for each fund group reflects the use of this resource that is deemed fiscally sustainable. Along with the cautious approach to revenue projections this results in an overall budget that is achievable and realistic in consideration of the fiscal constraints of the current economy.

An alternative look at the consolidated view (all appropriated funds) of the Boulder County budget is shown on the following page. The differences between beginning and ending fund balances show the fund balance use as a revenue source for the groups of funds. As elsewhere in this document, whenever fund balance is being used in this way, an explanatory note is provided so that the reader can be assured that the budget is sustainable.

**Boulder County Comparative Summary - All Funds 2016 Budget**

| | General Fund | Special Revenue Funds | Capital Projects/Debt Service Funds | Proprietary Funds | Total |
|---|---|---|---|---|---|
| Beginning Spendable Fund Balances | 32,547,697 | 31,930,864 | 17,973,682 | 12,895,109 | 95,347,352 |
| Revenues | | | | | |
| Property Tax | 121,405,051 | 24,913,872 | 7,306,832 | - | 153,625,755 |
| Sales and Use Tax | 944,949 | 19,260,418 | 31,233,111 | - | 51,438,478 |
| Intergovernmental | 17,340,793 | 73,160,125 | 149,079 | 448,195 | 91,098,192 |
| Licenses and Permits | 1,132,143 | 29,000 | - | - | 1,161,143 |
| Fees and Charges | 13,416,061 | 244,700 | 100,000 | 31,285,139 | 45,045,900 |
| Interest on Investments | 230,000 | 90,642 | 293,845 | 51,013 | 665,500 |
| Other Revenues | 5,633,481 | 10,161,955 | 184,364 | 139,717 | 16,119,517 |
| Intrafund Transfer In | 10,000,000 | | | | 10,000,000 |
| Transfers In | 6,048,835 | 29,076,736 | 3,895,232 | 2,545,300 | 41,566,103 |
| Total Revenues | 176,151,313 | 156,937,448 | 43,162,463 | 34,469,364 | 410,720,588 |
| Expenditures | 185,232,619 | 163,831,399 | 43,218,445 | 34,356,439 | 426,638,902 |
| Ending Spendable Fund Balances | 23,466,391 | 25,036,913 | 17,917,700 | 13,008,034 | 79,429,038 |
| Use of Fund Balance | 9,081,306 | 6,893,951 | 55,982 | (112,925) | 15,918,314 |

## INDIVIDUAL FUND INFORMATION

In the following section funds are grouped according to their revenue sources and fund type (General Use, Special Use, Capital Projects/Debt Service, and Proprietary). A brief discussion of the purpose for each fund is provided, along with a summary presentation for the fund.

### Funds That Include Property Tax as a Revenue Source

**General Fund** (Fund Type – General Use)

The General Fund is the largest fund in Boulder County, and includes most of the service organizations. This fund includes the elected offices of the Assessor, Clerk and Recorder, Commissioners, Coroner, District Attorney, Sheriff, Surveyor, and Treasurer. In some cases, the expenditures for these offices are supported by County revenues, but the duties of these offices are mandated by State Statute and include services such as property appraisal, and tax collections for other governmental units in the County.

Also included in the General Fund are departments with appointed directors. These departments include Administrative Services, Community Services, County Attorney, County Commissioners, Housing and Human Services, Land Use, Parks and Open Space, and Transportation. These departments implement BOCC policy.

For a brief description of the duties for each elected office and department, please refer to the County Government Organizational Structure in the Introductory Section.

Since the General Fund is a "general use fund", revenues receipted into the fund are not usually restricted or designated by State Statute, or voter approval. Some exceptions do occur, such as the Mosquito Fee pass-through to Public Health from the Treasurer, and the Niwot LID which is both receipted and expended in this fund. Both of these examples refer to entities outside of the County where the revenues are booked into the General Fund for the specific purposes – the first is for a ballot issue requirement, and the second is for an unincorporated entity that has no financial system of its own. Another example of restricted revenue is Jail Booking Fees, a fee created through State legislation that is receipted in the Sheriff's Office cost centers in the General Fund with a required allocation to specific programs in the jail. In these few cases the programs are contained within a specific set of cost centers in order to segregate these revenues from the larger unrestricted resources, and unexpended resources are either carried over for appropriation into the following year (after the County audit is completed), and are booked as a restriction of fund balance (per GASB 54). This fund also receipts all of the property tax revenue levied that is not consumed by other funds as the fund balance is mostly unrestricted. For a complete schedule of all revenues receipted in the General Fund, please refer to the relevant portion of the Revenue Section of this document.

The General Fund has a minimum fund balance reserve requirement of two months of operating expenses. The minimum fund balance requirement for 2016 is $27,203,107 (includes TABOR reserve of $4,677,022). The budgeted 2016 available ending fund balance subject to the reserve is $28,143,413. For more information about fund balance policies please see the Budget & Fiscal Policies & Procedures section of the document.

The 2015 estimated available year-end fund balance for the General Fund is $43,224,719. The 2015 estimated year-end fund balance is a product of the following:

- The audited 2014 year-end fund balance is $32,108,259.
- The 2015 Current Budget for expenditures (not shown in the fund presentation) as of November 2015 was $171,482,202 and reflects the supplemental appropriations done throughout the 2015 year to that point. Supplemental budget requests were non-recurring in nature, consumed fund balance and include carryover of some unspent budgets from 2014 that were funded by restricted or designated revenues.
- The 2015 estimated expenditures total is $175,699,375. The estimate is derived from the 2015 Current Budget of $171,482,202, plus adjustments for anticipated flood recovery expenditures, less expenditures and transfers that are not anticipated to be made in 2015.
- 2015 Revenues are estimated by examining each line item in the fund individually and deriving a fiscally sustainable figure according to the type and volatility of the revenue. Revenue estimation for the various types is shown in the Revenue Section. Estimated revenues for 2015 include $113,180,295 in Property Tax *(Note 1)*, $37,046,438 in Intergovernmental Revenues for Flood Reimbursement, $45,322,451 from the sale of Certificates of Participation (COPs), and $29,190,403 in Other Revenues. The total 2015 estimated revenue is $224,739,587.
- The total estimated 2015 fund balance calculated to this point is $81,148,471. The reserved portion of this fund balance is $37,923,752 (not including the TABOR reserve of $4,677,022) leaving a balance of $43,224,719 which exceeds two-month reserve requirement of $26,494,484.

*Notes:*

1. *The estimated revenue for the 2015 Property Tax is the budgeted amount which assumes a 1% uncollectable component. Actual collections in prior years indicate an uncollectable component of less the 0.3%.*

The General Fund receives the amount of the property tax pool not consumed by other funds (this process is described in the Revenue Section). Intergovernmental and Other revenues are forecast conservatively at the line item level. The major revenues in the General Fund are Property Tax, Specific Ownership Tax (budgeted at the discretion of the BOCC), Interest on Investments, Motor Vehicle and Recording fees, Treasurer's Fees, Building Rents and many others. The budget anticipates a 1% uncollectible amount for Property Tax. The revenues in this fund are extremely varied and beyond a summary discussion here, but are described further in the Revenue Section along with the methodology used for the major revenue types.

General Fund expenditures are budgeted in a way that will ensure that ongoing operating and personnel expenditures do not result in the consumption of fund balance and therefore become unsustainable in future years. One-time capital projects that are budgeted in this fund may result in a one-time fund balance use.

**Fiscal highlights for the 2016 Budget**

- Flood recovery expenses in the General Fund budget include over $7.3 million for the repair of County Open Space property, infrastructure and trails. This is the same amount that was budgeted in the 2015 adopted budget; however the 2015 budget was amended and lowered by $5.1 million. This is partially funded by reimbursement revenues, related to eligible flood expenditures.
- $13.1 million has been budgeted as a transfer out to the Road & Bridge Fund to support flood recovery work on County roads.

- The County sold Certificates of Participation (COPs) in March 2015 for $45 million to assist with the timing delays for Federal and State reimbursements for flood expenditures. $10 million of the COPs funds will be used in 2016 to offset anticipated flood recovery expenditures.
- The salary and benefit package for County employees in the 2016 budget included market and range adjustments to salaries in selected job classifications and a merit pool funded at 3%. In addition to the range movement there was a 1% "across the board" increase to salaries. There was no increase in the PERA retirement benefit rate for 2016.
- The Clerk and Recorder Election Division budget was increase by $.4 million to accommodate the additional costs for the 2016 election.

| **Governmental Fund / General Use** | **GENERAL FUND (001)** | | | |
|---|---|---|---|---|
| | **2014 Actual** | **2015 Original Budget** | **2015 Estimate** | **2016 Budget** |
| **Expenditures** | 186,745,341 | 158,966,901 | 175,699,375 | 185,232,619 |
| **Revenues** | | | | |
| Property Tax | 114,933,193 | 112,180,295 | 113,180,295 | 121,405,051 |
| Intergovernmental Revenues | 19,224,587 | 23,006,742 | 37,046,438 | 17,340,793 |
| Other Revenues | 24,484,323 | 24,349,092 | 74,512,854 | 37,405,469 |
| **Total Revenues** | 158,642,103 | 159,536,129 | 224,739,587 | 176,151,313 |
| Use/(Contribution) of/to Fund Balance | 28,103,238 | (569,228) | (12,040,212) | 9,081,306 |
| **Beginning Fund Balance** | 60,211,497 | 29,677,453 | 32,108,259 | 81,148,471 |
| Less Escrows | (10,576,019) | (5,388,641) | (5,600,774) | (48,600,774) |
| Beginning Spendable Fund Balance | 49,635,478 | 24,288,812 | 26,507,485 | 32,547,697 |
| Ending Fund Balance | 21,532,240 | 24,858,040 | 38,547,697 | 23,466,391 |
| Add Escrows | 10,576,019 | 5,388,641 | 42,600,774 | 48,600,774 |
| **Total Ending Fund Balance** | 32,108,259 | 30,246,681 | 81,148,471 | 72,067,165 |
| | | | | |
| **Mill Levy calculation** | | | | |
| Budgeted Property Tax (99% of Levy) * | 114,933,193 | 112,180,295 | 112,180,295 | 121,405,051 |
| Allowance for Uncollectables | 477,661 | 1,133,449 | 1,133,449 | 1,226,314 |
| Property Tax Levy | 115,410,854 | 113,313,744 | 113,313,744 | 122,631,365 |
| **Assessed Valuation** | 5,712,277,459 | 5,777,776,056 | 5,777,776,056 | 6,858,961,000 |
| **Mill Levy** | 19.729 | 19.463 | 19.463 | 17.719 |
| Temporary Mill Levy Credit | | | | 2.181 |
| Abatement Mill Levy | 0.475 | 0.149 | 0.149 | 0.160 |
| Total General Fund Mill Levy | 20.204 | 19.612 | 19.612 | 20.060 |

** Note: 2014 property Tax actual collections; Budgeted Property Tax for 2015 and 2016.*

**Road and Bridge Fund** (Fund Type – Special Use)

The function of this fund is to provide for the design, construction and maintenance of roads and bridges in the County, and as such includes both operating and capital components. Funding for the construction function of the fund is augmented by a transportation sales and use tax. A 0.10% sales and use tax was first authorized by County voters in November 2001 for a period of seven years beginning July 1, 2002. In 2007 County voters approved the extension of the existing sales and use tax for an additional period of fifteen years beyond the original expiration date June 30, 2009 to and including June 30, 2024 . The portion of the fund that is funded by the sales and use tax has a separate cost center parent that provides segregation of this portion of the fund's activities for reporting (the ballot issue authorizing the tax defines the use of the revenue). The property tax revenue is also accounted for in a separate cost center. Fifty percent of property tax attributable to municipalities is shared with Boulder County cities and towns. Other significant revenue sources for this the fund come from Highway User Tax (derived from various sources including taxes on gasoline sales), and Specific Ownership Tax (derived from motor vehicle registrations).

A significant portion of the 2016 budget will be applied to the flood recovery work. This is the start of a very intensive period of flood recovery work that may go into, and was obviously unforeseen in prior years when long term transportation projects were being planned. The 2016 adopted budget includes over $13.2 million to continue flood recovery projects. With the uncertainty surrounding State of Colorado approvals, and the complexity of project management for these projects, it was decided that the expenditure modeling for 2016 road and bridge reconstruction (the largest single cost of flood recovery) would be divided into quarterly projections. Funding for the 2016 Adopted Budget is limited to the first six months of anticipated flood recovery expenditures in the Road and Bridge Fund. The intent is to make a mid-year budget adjustment to fund the remaining portion of 2016 expenditures when more is known regarding the schedule of actual work. Fund balances have been maintained at sufficient levels to handle unanticipated or emergency expenses.

To fund recovery work the County will use available fund balance in the Road and Bridge Fund, and reimbursements from FEMA, FHWA and State of Colorado. The County Commissioners initiated several funding mechanisms to address the cash-flow implications of a nine-month lag in reimbursement, and to fund the non-reimbursable expenditures that could result from making improvements to the damaged infrastructure. First, in November 2014 Boulder County voters approved a 0.185% Flood Recovery Sales and Use Tax (to be collected in a separate fund) which is anticipated to yield in excess of $49 million over five years. Secondly, the County also sold Certificates of Participation (COPs) for $45 million in March 2015 to address the timing aspects of flood reimbursements and sales tax revenues. The strategy in 2016 is to spend the flood reimbursements from FEMA, FHWA, State of Colorado, CDBG-DR, and to continue the ongoing repair and recovery work, and to put to use the proceeds of the COPs.

The flood recovery work will far exceed all other project work for the 2016 budget and for several more years, except for the Sales and Use Tax funded projects that were all approved in the ballot measure that authorized the tax. Other programs in this fund, including Debt Service and Payment to Cities (the share-back of property tax to incorporated cities referred to above and mandated by the Colorado State Statutes) will also need to be funded due to their mandatory nature. The portion of the budget assigned to Road Maintenance ($8.8 million), for snow plowing in the winter and road maintenance in the summer, will also need to be sustained to not only address transportation safety and deferred maintenance issues, but to also qualify for the HUTF revenue stream from the State, as mentioned above.

The fund comprises separate cost centers and/or agencies that address the following functions:

- Transportation - Sales and Use Tax Funded Projects
- Transportation - Property Tax and Other Resource Funded Projects
- Road Maintenance Operations
- Debt Service (Transportation Complex)
- Payments to Cities (share-back of property tax revenues to local municipalities)

The estimated 2015 year-end spendable fund balance is $2,644,968, which becomes the beginning fund balance for 2016. The ending fund balance for the 2015 estimated year is a product of the following:

- The 2014 audited fund balance was $11,331,473. This fund balance includes budgeted project expenditures that were not completed in 2014 that were later re-appropriated in 2015 as "carry-over". This is done after the prior year has been audited and closed.
- Another component of the fund balance comes from revenue collections in excess of the 2014 and prior estimated years. Due to the fiscally conservative process in estimating and budgeting revenues, actual revenues in prior years will often be greater than anticipated, and accumulate in fund balance. Since this component of fund balance was derived from revenues restricted to the Road and Bridge Fund, it assumes that restriction and cannot be transferred to any other fund, nor expended for any other purpose.
- The 2015 estimated expenditures are $38,614,433. This amount includes the 2015 Current Budget of $43,027,218, less $3,638,389 for amounts unexpended on budgeted flood recovery projects, and $774,396 on other projects. This figure includes funds carried over from 2014. It also includes $9,663,890 for flood recovery projects. This assumes that all of the 2015 Current Budget will be expended. However, as many of these road and bridge projects are of a multi-year nature, any unexpended 2015 budget will be carried over to 2016 after the 2015 audit is completed (in the spring of 2016).
- The 2015 revenues of $29,927,928 were estimated by examining each line item in the fund individually and deriving a fiscally sustainable figure according to the type and volatility of the revenue. Estimates for the various types of revenues that are specific to this Fund are shown in the Revenue Section.

This fund is divided into distinct programs, which are accounted for in separate cost centers which roll-up to agencies (the level to which the budget is appropriated). The 2016 adopted budget of $33,934,310 is appropriated for these purposes:

- **Transportation - Sales and Use Tax Funded Projects ($4,425,191)** A 0.1% Sales and Use Tax was approved by voters for a seven year term to commence collection on July 1, 2002. An extension of the same tax for an additional 15 years was authorized by voters in 2007 (taking effect July 1, 2009 and expiring June 30, 2024). Expenditures funded by the tax are budgeted at the same amount as the revenue forecast. Unexpended budgets and any revenues collected over budget from 2015 will be re-appropriated through the carryover process once the prior year audit is completed. Transportation projects for this portion of the fund are authorized by the Commissioners at a public meeting and are in compliance with the ballot issue that authorized the original tax and the tax extension.

  The amount appropriated for 2016 increased from the 2015 budget by 3.83% due to the projected recovery of Sales and Use Tax revenues (see the Revenue Section). Sales and Use Tax is one of the more volatile revenues in the County, which requires extensive analysis based on monthly receipts during the year, and comparing trends to prior years. The 2016 Sales and Use Tax is calculated to be 5.13% higher than the 2015 budget. The higher 2015 estimated sales tax collections reflects the fact that only the first 9 months of data for the 2014 year were available when the 2015 budget was adopted and were budgeted more conservatively at the time. A list of projects for this appropriation is included in the Capital Expenditures section of this document.

- **Transportation - Property Tax and Other Resource Funded Projects ($19,457,118)** A list of projects is approved by the Commissioners at a business meeting for these projects in addition to those above. These projects are described in the Capital Expenditure section of the document. Projects are funded by Property Tax, Specific Ownership Tax, Highway User Tax, Interest on Investments, Transfers-in from the General Fund, and other revenues. A more detailed description of these revenues can be read in the Revenue Section of this document. Broad limitations on these projects are imposed both by State Statutes and the restriction inherent to Highway User Tax revenues (compliance testing is done annually through the submission of a Road and Bridge Report to the State). Included in the 2016 budget appropriation is $13.2 million for flood related projects to cover the first six-months of 2016. It is anticipated that the County Commissioners will approve supplemental appropriation requests during 2016 to fund additional work as reimbursement revenues (i.e., FEMA, FHWA, and CDBG-DR) are received and quarterly project estimates are made.

  A list of projects for this appropriation is included in the Capital Expenditures section of this document.

- **Road Maintenance Operations ($8,857,469)** This Road Maintenance Operations maintains roads and provides labor and a materials resource for the various transportation projects listed above. Funding is from Property Tax, Specific Ownership Tax, Highway User Tax, Interest on Investments and other revenues.
- **Debt Service ($659,298)** Lease purchase payments are made annually from this cost center for the funding that was used for construction of a new Road Maintenance facility funded by Certificate of Participation. This is funded by Property Tax, Specific Ownership Tax, Highway User Tax, Interest on Investments and other revenues.
- **Payments to Cities ($535,234)** The County is required by State Statute to "share-back" a portion of property tax with incorporated cities in the County. One-half of the total Road Fund mill levy is calculated on the assessed valuation of each incorporated city, and the property tax revenue is then remitted quarterly to each municipality.
- **Balancing the Road and Bridge Fund** For the 2016 budget year, the Road and Bridge Fund receives the yield of $1,275,767 from a mill levy of 0.186 mills. The budgeted property tax is $1,263,009 which anticipates a 1% uncollectible amount. This internal policy is reviewed in each budget cycle by the Board of County Commissioners. As previously stated, a portion of the property tax revenue will be shared with incorporated cities within the County. Intergovernmental and Other Revenues are forecast conservatively at the line item level. The revenues going into this fund are varied and beyond a summary discussion here, but are described further in the Revenue Section along with the methodology used for the major revenue types.

  In order to complete the 2016 funding requirements of the Road and Bridge Fund, all specific ownership tax revenue is used to balance the fund. Specific Ownership Tax can be allocated to any property tax fund by the Treasurer (at the discretion of the BOCC), and is described in the Revenue Section.

| Governmental Fund / Special Revenue | ROAD AND BRIDGE FUND (011) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 49,878,509 | 53,527,870 | 38,614,433 | 33,934,310 |
| **Revenues** | | | | |
| Property Tax | 1,057,344 | 1,063,920 | 1,063,920 | 1,263,009 |
| Intergovernmental Revenues | 7,404,645 | 37,346,416 | 6,600,224 | 6,482,718 |
| Other Revenues | 42,519,954 | 13,970,177 | 22,263,784 | 26,245,177 |
| **Total Revenues** | 50,981,943 | 52,380,513 | 29,927,928 | 33,990,904 |
| Use/(Contribution) of/to Fund Balance | (1,103,434) | 1,147,357 | 8,686,505 | (56,594) |
| **Beginning Fund Balance** | 10,228,039 | 2,066,895 | 11,331,473 | 2,644,968 |
| Less Escrows | - | (5,767) | - | (1,500,000) |
| Beginning Spendable Fund Balance | 10,228,039 | 2,061,128 | 11,331,473 | 1,144,968 |
| Ending Fund Balance | 11,331,473 | 913,771 | 2,644,968 | 1,201,562 |
| Add Escrows | - | 5,767 | - | 1,500,000 |
| **Total Ending Fund Balance** | 11,331,473 | 919,538 | 2,644,968 | 2,701,562 |
| **Mill Levy calculation** | | | | |
| Budgeted Property Tax (99% of Levy) * | 1,057,344 | 1,063,920 | 1,063,920 | 1,263,009 |
| Allowance for Uncollectables | 5,140 | 10,746 | 10,746 | 12,758 |
| Property Tax Levy | 1,062,484 | 1,074,666 | 1,074,666 | 1,275,766 |
| **Assessed Valuation** | 5,712,277,459 | 5,777,776,056 | 5,777,776,056 | 6,858,961,000 |
| **Mill Levy** | 0.186 | 0.186 | 0.186 | 0.186 |

** Note: 2014 property Tax actual collections; Budgeted Property Tax for 2015 and 2016.*

**Social Services Fund** (Fund Type – Special Use)

This fund, in accordance with State and federal law, provides for welfare recipients and programs such as Child Support, Temporary Assistance to Needy Families (TANF), Child Welfare, and other human services programs, and Non-Profits agencies. The IMPACT (Integrated Managed Partnership for Adolescent and Child Community Treatment) program was added to this fund in mid-2015. Prior to that point the program had been a part of the Mental Health Partners agency. In 2015 it was determined that the County's Health and Human Services Department was a more suitable fiscal agent. The County Commissioners sit as a separate board for Social Services, and review financial information monthly with Social Services staff.

This fund operates with a mill levy of 0.975 mills for the 2016 budget, and will generate property tax revenue of 6,620,612, allowing for 1% of uncollectable revenue. The largest revenue component comes from intergovernmental (Federal and State) block grants that are restricted to certain programs within the fund. The total of these intergovernmental revenues is $29,407,534. There are also transfers from the General Fund of $6,418,652 and the Health and Human Services Fund of $3,424,575 to assist with Social Services programs. Additional funding of $691,311 is derived from other sources (private grants).

The Social Services Fund receives another transfer of $6,133,509 from the Human Services Safety Net Fund. In the November 2010 election the voters passed a ballot measure to approve a mill levy by 0.900 mills (for a maximum of five years) to provide more local funding for higher case-loads as State revenues were anticipated to decrease. In November 2014 voters approved an extension of the tax for another 15 years. The tax levied in the Human Services Safety Net Fund is transferred to The Social Services Fund (where it leverages additional intergovernmental funding), and is then expended on the programs.

Total 2016 revenues are $52,696,193. The 2016 budgeted expenditures of $53,831,113 which will require the use of $1,134,920 of fund balance. The usage is partly due to fact that the 0.975 mill levy used to produce the 2016 property tax revenue - adjusted down by 0.122 mils from 2015 (1.097 mils)to comply with the 5.5% statutory property tax revenue limit. The 2016 budgeted ending fund balance is $9,531,314 ($26,160 is restricted fund balance).

The 2015 estimated year-end fund balance for the Social Services Fund is $10,666,234. The 2015 estimated fund balance use will be $3,707,451. The 2015 estimated year-end fund balance is a product of the following:

- 2014 audited fund balance of $12,682,708 (includes a restricted fund balance of $203,503).
- The fund balance of $1,690,977 from the merger of IMPACT program was combined with the Social Services fund balance to create a new beginning 2015 fund balance of $14,373,685.
- 2015 expenditures are estimated by the department and revised throughout the budget cycle. At the time of the final estimate the 2015 estimated expenditures were $53,699,361 (Current Budget of $52,125,361, plus anticipated supplemental appropriations totaling $1,574,000).
- 2015 estimated revenues of $49,991,910 are comprised of Property Tax ($6.27 million), transfers in from other funds ($14.76 million), Intergovernmental block grants ($27.76 million), and other revenues ($1.2 million). Revenue estimation for the block grants is provided by the department and updated throughout the budget cycle.

Many of the expenditures in this fund are mandated by intergovernmental block revenues, Federal law, State law, or both. Many expenditures have offsetting intergovernmental revenues. The balance of the expenditures not funded by the intergovernmental revenues is called the "County Share" and funded by Property Tax. Intergovernmental revenues are being conservatively projected.

| Governmental Fund / Special Revenue | SOCIAL SERVICES FUND (012) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 45,296,788 | 50,935,446 | 53,699,361 | 53,831,113 |
| **Revenues** | | | | |
| Property Tax | 6,235,951 | 6,274,838 | 6,274,838 | 6,620,612 |
| Intergovernmental Revenues | 25,523,851 | 24,302,481 | 27,765,133 | 29,407,534 |
| Other Revenues | 15,476,389 | 15,951,939 | 15,951,939 | 16,668,047 |
| **Total Revenues** | 47,236,191 | 46,529,258 | 49,991,910 | 52,696,193 |
| Use/(Contribution) of/to Fund Balance | (1,939,403) | 4,406,188 | 3,707,451 | 1,134,920 |
| **Beginning Fund Balance**** | 10,743,305 | 10,743,305 | 14,373,685 | 10,666,234 |
| Less Escrows | (26,160) | (203,503) | (26,160) | (26,160) |
| Beginning Spendable Fund Balance | 10,717,145 | 10,539,802 | 14,347,525 | 10,640,074 |
| Ending Fund Balance | 12,656,548 | 6,133,614 | 10,640,074 | 9,505,154 |
| Add Escrows | 26,160 | 203,503 | 26,160 | 26,160 |
| **Total Ending Fund Balance** | 12,682,708 | 6,337,117 | 10,666,234 | 9,531,314 |
| | | | | |
| **Mill Levy calculation** | | | | |
| Budgeted Property Tax (99% of Levy) * | 6,235,951 | 6,274,838 | 6,274,838 | 6,620,612 |
| Allowance for Uncollectables | 30,417 | 63,382 | 63,382 | 66,875 |
| Property Tax Levy | 6,266,368 | 6,338,220 | 6,338,220 | 6,687,487 |
| **Assessed Valuation** | 5,712,277,459 | 5,777,776,056 | 5,777,776,056 | 6,858,961,000 |
| **Mill Levy** | 1.097 | 1.097 | 1.097 | 0.975 |

*Notes:*

** 2014 property Tax actual collections; Budgeted Property Tax for 2015 and 2016.*

***2015 Estimate Beginning Fund Balance includes $1,690,977 in addition to 2014 Ending Fund Balance as a result of IMPACT Program transitioning from Mental Health Partners management to Boulder County Department of Housing & Human Services.*

**Developmental Disabilities Fund** (Fund Type – Special Use Fund)

This fund was established for expending amounts limited to the care and welfare of the developmentally disabled. In accordance with State Statute, the population served by this fund must meet certain eligibility criteria. Disbursements from the fund are paid to contractors that are certified by the State. The non-profit organization Imagine! is the largest contractor to receive funds. The maximum mill levy allowable for this fund, by State Statute, is 1.0 mills.

Revenues are obtained solely from property tax, where the budget anticipates a 1% uncollectible amount. In November of 2002 the Boulder County voters authorized a dedicated 1.0 mill levy (maximum) for the fund. Expenditures are budgeted to result in an ending fund balance target of $150,000.

| Governmental Fund / Special Revenue | DEVELOPMENTAL DISABILITIES FUND (015) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 5,686,515 | 5,748,236 | 5,748,236 | 6,826,990 |
| **Revenues** | | | | |
| Property Tax | 5,684,593 | 5,719,998 | 5,719,998 | 6,790,371 |
| Intergovernmental Revenues | 1,292 | - | 1,209 | - |
| Other Revenues | 2,404 | - | 2,276 | - |
| **Total Revenues** | 5,688,289 | 5,719,998 | 5,723,483 | 6,790,371 |
| Use/(Contribution) of/to Fund Balance | (1,774) | 28,238 | 24,753 | 36,619 |
| **Beginning Fund Balance** | 209,598 | 178,238 | 211,372 | 186,619 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 209,598 | 178,238 | 211,372 | 186,619 |
| Ending Fund Balance | 211,372 | 150,000 | 186,619 | 150,000 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 211,372 | 150,000 | 186,619 | 150,000 |
| | | | | |
| **Mill Levy calculation** | | | | |
| Budgeted Property Tax (99% of Levy) * | 5,684,593 | 5,719,998 | 5,719,998 | 6,790,371 |
| Allowance for Uncollectables | 27,684 | 57,779 | 57,779 | 68,590 |
| Property Tax Lew | 5,712,277 | 5,777,776 | 5,777,776 | 6,858,961 |
| **Assessed Valuation** | 5,712,277,459 | 5,777,776,056 | 5,777,776,056 | 6,858,961,000 |
| **Mill Levy** | 1.000 | 1.000 | 1.000 | 1.000 |

** Note: 2014 property Tax actual collections; Budgeted Property Tax for 2015 and 2016.*

**Health and Human Services Fund** (Fund Type – Special Use)

This fund was created as a result of the voters' approval in November 2002 of a dedicated 0.5 mill levy to be used for the restricted purpose of addressing State funding cuts to human services agencies. The funding cuts came about as a result of limitations in revenue at the State level due to Amendment One (TABOR) and the worsening economic position that the State was in at that time. The voter-authorized 0.5 mill levy was combined with the former Developmental Disabilities fund mill levy of 0.193 mills to become 0.693 mills (the Developmental Disabilities fund has a statutory maximum mill levy of 1.0 mills, also authorized by voters in that same 2002 ballot). In 2016 the mill levy was lowered by 0.085 mills (on the non-dedicated portion) for a total of 0.608 mills to accommodate the 5.5% statutory property tax revenue limitation. Recipients of the fund are County departments that demonstrate annually to the Commissioners that their programs are impacted by State funding cuts.

Revenue from Property Tax is relatively stable and predictable revenue. Expenditures are budgeted to allow for an ending fund balance equal to or greater than 5% of revenues in the fund. The 2015 budget (less one time budgeted expenditures) was used as the 2016 base, and participating offices and departments had to define where State budget cuts were still impacting their operations. $3.4 million of the $4.1 million budget is transferred to the Social Services Fund. The assumption since 2003 (the first year of this fund) has been that State funding cuts are somewhat dynamic in nature.

| Governmental Fund / Special Revenue | HEALTH AND HUMAN SERVICES FUND (020) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 4,059,342 | 4,075,544 | 4,075,544 | 4,125,493 |
| **Revenues** | | | | |
| Property Tax | 3,939,423 | 3,963,959 | 3,963,959 | 4,128,546 |
| Intergovernmental Revenues | 896 | - | 838 | - |
| Other Revenues | 5,883 | - | 1,242 | - |
| **Total Revenues** | 3,946,202 | 3,963,959 | 3,966,039 | 4,128,546 |
| Use/(Contribution) of/to Fund Balance | 113,140 | 111,585 | 109,505 | (3,053) |
| **Beginning Fund Balance** | 757,790 | 618,053 | 644,650 | 535,145 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 757,790 | 618,053 | 644,650 | 535,145 |
| Ending Fund Balance | 644,650 | 506,468 | 535,145 | 538,198 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 644,650 | 506,468 | 535,145 | 538,198 |
| | | | | |
| **Mill Levy calculation** | | | | |
| Budgeted Property Tax (99% of Levy) * | 3,939,423 | 3,963,959 | 3,963,959 | 4,128,546 |
| Allowance for Uncollectables | 19,185 | 40,040 | 40,040 | 41,702 |
| Property Tax Levy | 3,958,608 | 4,003,999 | 4,003,999 | 4,170,248 |
| **Assessed Valuation** | 5,712,277,459 | 5,777,776,056 | 5,777,776,056 | 6,858,961,000 |
| **Mill Levy** | 0.693 | 0.693 | 0.693 | 0.608 |

** Note: 2014 property Tax actual collections; Budgeted Property Tax for 2015 and 2016.*

**Human Services Safety Net Fund** (Fund Type – Special Use)

In the November 2010 election, voters approved a 0.9 mill levy for a maximum of 5 years, to provide additional resources for Human Services programs. This mill levy was extended by the voters in the November 2014 election for another 15 years. The intergovernmental funding for these programs is under pressure as the State continues to balance their budget, while at the same time the need for additional programs has increased as caseloads continue an upward trend. The 0.9 mill levy for 2016 will generate $6.1 million in budgeted property tax for this fund, and in accordance with the ballot language will be expended in the following manner:

- $2.44 million to be made available for non-profit agencies that will provide the safety net services. Eligible agencies will be invited to apply by submitting Requests for Funding.
- $2.11 million will be made available to the Social Services program for benefit payments, where it will be eligible for leveraging additional intergovernmental revenues that also support these programs.
- $.5 million will fund temporary Child Care programs, also administered within the Social Services program.
- $1.08 million for TSN fund administration.

The 2016 budgeted expenditures of $6,133,509 exceed the budgeted revenues by $17,990 which will be covered by available fund balance. This fund has a fund balance target of $150,000 and the small consumption of fund balance in 2016 leaves the fund $40,401 above the target. Social Services Department administers the funds that are transferred from the Human Services Safety Net Fund (these funds will then become eligible for matching intergovernmental funding), and there are reporting requirements to citizens on the programs that are funded by this property tax.

| Governmental Fund / Special Revenue | HUMAN SERVICES SAFETY NET FUND (032) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 5,151,651 | 5,151,651 | 5,151,651 | 6,133,509 |
| **Revenues** | | | | |
| Property Tax | 5,115,734 | 5,147,998 | 5,147,998 | 6,111,334 |
| Intergovernmental Revenues | 1,162 | - | - | - |
| Other Revenues | 7,579 | 2,000 | 4,266 | 4,266 |
| **Total Revenues** | 5,124,475 | 5,149,998 | 5,152,264 | 6,115,600 |
| Use/(Contribution) of/to Fund Balance | 27,176 | 1,653 | (613) | 17,909 |
| **Beginning Fund Balance** | 234,873 | 175,362 | 207,697 | 208,310 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 234,873 | 175,362 | 207,697 | 208,310 |
| Ending Fund Balance | 207,697 | 173,709 | 208,310 | 190,401 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 207,697 | 173,709 | 208,310 | 190,401 |
| | | | | |
| **Mill Levy calculation** | | | | |
| Budgeted Property Tax (99% of Levy) * | 5,115,734 | 5,147,998 | 5,147,998 | 6,111,334 |
| Allowance for Uncollectables | 25,316 | 52,001 | 52,001 | 61,732 |
| Property Tax Levy | 5,141,051 | 5,199,999 | 5,199,999 | 6,173,066 |
| **Assessed Valuation** | 5,712,277,459 | 5,777,776,056 | 5,777,776,056 | 6,858,961,000 |
| **Mill Levy** | 0.900 | 0.900 | 0.900 | 0.900 |

** Note: 2014 property Tax actual collections; Budgeted Property Tax for 2015 and 2016.*

**Capital Expenditure Fund** (Fund Type – Capital Projects/Debt Service)

This fund administers capital projects and infrastructure replacement for the County. The nature of the capital projects ranges from large multi-year building construction jobs to smaller work order programs to address remodeling of existing office space. Projects are managed by the Building Services Manager and staff, a division of Administrative Services. This fund is utilized, per State Statute, for large capital projects such as building purchases and construction.

Each year a long range capital plan for major projects is reviewed, and a budget produced by the Building Services Manager for consideration by the Commissioners. The entire expense of those major projects that are approved is budgeted in the coming budget year and fully funded by a property tax mill levy into the fund. Any unexpended project budgets in the budget year are appropriated into the following year by a carryover process after the audit is completed.

Two major Capital Expenditure Fund projects were completed in 2015 - the Health and Human Services complex in Longmont, and a new Coroner facility in Boulder. Both of these projects were funded by debt proceeds received in 2012 from the sale of Certificates of Participation (COPs). The sale of COPs generated $24.4 million in revenue. Unspent COPs proceeds were carried over from 2014 to 2015 to complete the projects. The remaining $250,000 in unspent COPs proceeds from 2015 was adopted carryover and approved for use in 2016 for the St. Vrain Community Hub complex in Longmont and the Coroner's facility in Boulder.

County staff also makes budget requests for smaller projects, including fixtures in existing offices and renovations. For every budget cycle, the architects review budget requests for relevant capital projects and rank them according to need and available resources for the budget year. These requests are considered by the Commissioners in the Budget Work Session, and if approved are budgeted and funded in this fund.

The Capital Expenditure fund includes an infrastructure replacement program with an annual base budget of $650 thousand. Requests for funding from this budget are considered by the Commissioners, and if approved are budgeted in a separate cost center parent in the fund. For 2016 the infrastructure replacement program appropriation is $1,042,896.

Revenue for this fund comes primarily from property tax. The 1.076 mill levy for 2016 will generate $7,306,832 in budgeted property tax revenue.

The budgeted ending fund balance for 2016 is $203,575. The budgeted fund balance target for property tax supported projects is $123,000, with an additional $80,575 for projects funded by COPs proceeds. The multi-year nature of capital projects can produce a significant variance in fund balances from one year to the next.

| Governmental Fund / Capital Projects | CAPITAL EXPENDITURE FUND (041) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 15,757,320 | 18,127,897 | 24,223,794 | 7,862,828 |
| **Revenues** | | | | |
| Property Tax | 5,912,892 | 7,470,630 | 7,470,630 | 7,306,832 |
| Intergovernmental Revenues | 18,235 | - | - | - |
| Other Revenues | 897,344 | 3,437,419 | 3,439,616 | 335,561 |
| **Total Revenues** | 6,828,471 | 10,908,049 | 10,910,246 | 7,642,393 |
| Use/(Contribution) of/to Fund Balance | 8,928,849 | 7,219,848 | 13,313,548 | 220,435 |
| **Beginning Fund Balance** | 22,666,407 | 7,446,658 | 13,737,558 | 424,010 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 22,666,407 | 7,446,658 | 13,737,558 | 424,010 |
| Ending Fund Balance | 13,737,558 | 226,810 | 424,010 | 203,575 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 13,737,558 | 226,810 | 424,010 | 203,575 |
| | | | | |
| **Mill Levy calculation** | | | | |
| Budgeted Property Tax (99% of Levy) * | 5,912,892 | 7,470,630 | 7,470,630 | 7,306,832 |
| Allowance for Uncollectables | 27,877 | 75,146 | 75,146 | 75,146 |
| Property Tax Lew | 5,940,769 | 7,545,776 | 7,545,776 | 7,545,776 |
| **Assessed Valuation** | 5,712,277,459 | 5,777,776,056 | 5,777,776,056 | 6,858,961,000 |
| **Mill Levy** | 1.040 | 1.306 | 1.306 | 1.076 |

** Note: 2014 property Tax actual collections; Budgeted Property Tax for 2015 and 2016.*

## Special Use & Capital Funds - Funding Source is Property Tax

| 2016 Budget | Road and Bridge (Transportation/Capital Building Projects/Debt) | Social Services (Health &Human Services/Economic Development) | Developmental Disabilities (Health &Human Services/Economic Development) | Health and Human Services (Health &Human Services/Economic Development) | Human Services Safety Net (Health &Human Services/Economic Development) | Capital Expenditure (Transportation/Capital Building Projects/Debt) |
|---|---|---|---|---|---|---|
| Fund Type | Special Revenue | Special Revenue | Special Revenue | Special Revenue | Special Revenue | Capital Projects |
| **Expenditures** | **33,934,310** | **53,831,113** | **6,826,990** | **4,125,493** | **6,133,509** | **7,862,828** |
| Property Tax | 1,263,009 | 6,620,612 | 6,790,371 | 4,128,546 | 6,111,334 | 7,306,832 |
| Intergovernmental Revenues | 6,482,718 | 29,407,534 | - | - | - | - |
| Other Revenues | 26,245,177 | 16,668,047 | - | - | 4,266 | 335,561 |
| **Total Revenues** | **33,990,904** | **52,696,193** | **6,790,371** | **4,128,546** | **6,115,600** | **7,642,393** |
| Opening Spendable Fund Balance | 1,144,968 | 10,640,074 | 186,619 | 535,145 | 208,310 | 424,010 |
| Closing Spendable Fund Balance | 1,201,562 | 9,505,154 | 150,000 | 538,198 | 190,401 | 203,575 |
| Use of Fund Balance | (56,594) | 1,134,920 | 36,619 | (3,053) | 17,909 | 220,435 |

| 2015 Estimate | Road and Bridge | Social Services | Developmental Disabilities | Health and Human Services | Temporary Safety Net | Capital Expenditure |
|---|---|---|---|---|---|---|
| **Expenditures** | **38,614,433** | **53,699,361** | **5,748,236** | **4,075,544** | **5,151,651** | **24,223,794** |
| Property Tax | 1,063,920 | 6,274,838 | 5,719,998 | 3,963,959 | 5,147,998 | 7,470,630 |
| Intergovernmental Revenues | 6,600,224 | 27,765,133 | 1,209 | 838 | - | - |
| Other Revenues | 22,263,784 | 15,951,939 | 2,276 | 1,242 | 4,266 | 3,439,616 |
| **Total Revenues** | **29,927,928** | **49,991,910** | **5,723,483** | **3,966,039** | **5,152,264** | **10,910,246** |
| Opening Spendable Fund Balance | 11,331,473 | 14,347,525 | 211,372 | 644,650 | 207,697 | 13,737,558 |
| Closing Spendable Fund Balance | 2,644,968 | 10,640,074 | 186,619 | 535,145 | 208,310 | 424,010 |
| Use of Fund Balance | 8,686,505 | 3,707,451 | 24,753 | 109,505 | (613) | 13,313,548 |

| 2014 Actual | Road and Bridge | Social Services | Developmental Disabilities | Health and Human Services | Temporary Safety Net | Capital Expenditure |
|---|---|---|---|---|---|---|
| **Expenditures** | **49,878,509** | **45,296,788** | **5,686,515** | **4,059,342** | **5,151,651** | **15,757,320** |
| Property Tax | 1,057,344 | 6,235,951 | 5,684,593 | 3,939,423 | 5,115,734 | 5,912,892 |
| Intergovernmental Revenues | 7,404,645 | 25,523,851 | 1,292 | 896 | 1,162 | 18,235 |
| Other Revenues | 42,519,954 | 15,476,389 | 2,404 | 5,883 | 7,579 | 897,344 |
| **Total Revenues** | **50,981,943** | **47,236,191** | **5,688,289** | **3,946,202** | **5,124,475** | **6,828,471** |
| Opening Spendable Fund Balance | 10,228,039 | 10,717,145 | 209,598 | 757,790 | 234,873 | 22,666,407 |
| Closing Spendable Fund Balance | 11,331,473 | 12,656,548 | 211,372 | 644,650 | 207,697 | 13,737,558 |
| Use of Fund Balance | (1,103,434) | (1,939,403) | (1,774) | 113,140 | 27,176 | 8,928,849 |

## Funds That Include Sales and Use Tax as a Primary Revenue Source

Some County funds were created as a result of a local election and authorized a sales and use tax as the primary revenue source. The sales and use tax rates, the apportionment to each of these funds and other general information regarding Sales Tax can be found in the Revenue section. Some sales and use tax initiatives have expired in prior years but still have fund balances that require appropriating.

**Recycling Tax Fund** (Fund Type – Special Use)

This fund is restricted to the purchase of capital assets and to fund operations for a recycling plant. The equity in the fund comes primarily from an expired 0.1% sales and use tax that was authorized by the voters in 1992 for 10 years (in 2003 the sales and use tax was re-directed by voters to the Open Space Fund). The 2016 budget includes an amount of $2.545 million to be transferred to the Recycling Center Fund where it will be budgeted to meet the requirements for processing additional materials, as stipulated by a new City of Boulder zero-waste ordinance. The remaining equity will be appropriated in future years when required. Expenditures have been made in prior years (outside of the time frame of this budget) to construct a recycling facility, which now operates as an enterprise fund (Recycling Center Fund). Funds have been used for additions to the facility such as Single Stream equipment (which makes possible the combined collection of recyclables, avoiding the need to segregate different types of materials at the collection point), and a specialized Hazardous Waste facility.

The revenues other than Interest on Investments include a planned capital contribution from the Boulder County participating cities, plus the County's General Fund, for the cost of the Hazardous Materials Management facility that was constructed in 2011. (This fund provided the equity for the project which was then transferred to the Recycling Center Fund for this purpose, where the construction is funded). The following table shows the amounts that were pledged in an Intergovernmental Agreement (IGA):

| | |
|---|---|
| City of Boulder | $400,000 |
| Boulder County General Fund | $289,520 |
| Boulder County Recycling Sales and Use Tax Fund | $762,500 |
| City and County of Broomfield | $ 22,800 |
| Town of Erie | $ 10,720 |
| City of Lafayette | $ 33,200 |
| City of Longmont | $ 58,880 |
| City of Louisville | $ 43,920 |
| Town of Superior | $ 14,880 |
| Future Business Surcharges | $189,080 |
| Total: | $1,825,500 |

*Note: Some of these amounts were paid in prior years; others are amortized over multiple years.*

| Governmental Fund / Special Revenue | RECYCLING TAX FUND (013) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | $0 | $0 | $0 | $2,545,300 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 22,196 | 22,196 | 22,196 | 22,196 |
| Other Revenues | 46,699 | 38,700 | 43,233 | 37,100 |
| **Total Revenues** | 68,895 | 60,896 | 65,429 | 59,296 |
| Use/(Contribution) of/to Fund Balance | (68,895) | (60,896) | (65,429) | 2,486,004 |
| **Beginning Fund Balance** | 3,146,465 | 3,207,361 | 3,215,360 | 3,280,789 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 3,146,465 | 3,207,361 | 3,215,360 | 3,280,789 |
| Ending Fund Balance | 3,215,360 | 3,268,257 | 3,280,789 | 794,785 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 3,215,360 | 3,268,257 | 3,280,789 | 794,785 |

**Offender Management Fund** (Fund Type – Special Use)

Funded primarily from a perpetual .05% sales and use tax revenue (budgeted to yield $2,602,759 in 2016), this fund addresses needs in mitigating over population at the County jail. Revenue bonds were sold for the capital construction of a Jail addition and an Addiction Recovery Center (ARC). The debt payments resulting from the bond sale are discussed in the Debt Section. Operating and personnel expenditures for the jail addition are also funded from the sales and use tax. Additionally, other programs designed to intervene and prevent recidivism are also funded. Also budgeted in 2016 is the Integrated Treatment Court (ITC), which will fund eligible expenditures in the 20th Judicial District, the Mental Health Partners, and Boulder County Public Health. The fund is budgeted to consume $366,899 of fund balance and to produce a 2016 ending fund balance of $618,435.

The 2015 estimated expenditures are the same as the Current Budget of $2,317,217, which is a fiscally conservative approach. Sales and Use Tax revenues are analyzed on an annual basis, both by looking at trends in successive prior years by month and anticipating future changes to those trends based on economic conditions (more written about this aspect in the Revenue Section), which is used to formulate the estimated and budgeted amount available from this resource.

Sales and use tax revenues can be volatile. As well as analyzing 2015 revenue trends that continue to rebound from the recession, we have also been using information published by the (State of Colorado) Office of State Planning and Budgeting, as well as some predictive modeling within the County to determine the 2016 yield from Sales and Use Tax revenue (the primary revenue in this fund). Expenditures in the fund have been kept largely unchanged from prior year. More information on the revenue projection process is in the Revenue Section.

| Governmental Fund / Special Revenue | OFFENDER MANAGEMENT FUND (024) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 2,193,283 | 2,317,217 | 2,317,217 | 3,170,805 |
| **Revenues** | | | | |
| Intergovernmental Revenues | - | - | - | - |
| Other Revenues | 2,451,807 | 2,676,804 | 2,703,800 | 2,803,906 |
| **Total Revenues** | 2,451,807 | 2,676,804 | 2,703,800 | 2,803,906 |
| Use/(Contribution) of/to Fund Balance | (258,524) | (359,587) | (386,583) | 366,899 |
| **Beginning Fund Balance** | 340,227 | 458,222 | 598,751 | 985,334 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 340,227 | 458,222 | 598,751 | 985,334 |
| Ending Fund Balance | 598,751 | 817,809 | 985,334 | 618,435 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 598,751 | 817,809 | 985,334 | 618,435 |

**Worthy Cause Fund** (Fund Type – Special Use)

A .05% sales and use tax, restricted for the purchase of capital assets for external non-profit agencies, was originally approved by voters in November 2000 for a three year term ending in 2003. In 2003 voters extended the tax for a five year term through 2008. In 2008, voters approved another extension of the tax for a ten year period through 2018. The 2016 budget appropriates the eighth year of the ten year extension of the tax. $400,000 was not expended in 2015 and has been carried over and appropriated in 2016.

Revenues are derived from the .05% sales and use tax, plus interest on investments. Staff solicits "Requests for Funding" (RFFs) from eligible agencies for a competitive pool. Some agencies are also designated for funding in each of the ten years of the tax extension. While outside the scope of this discussion, non-profit agencies are selected to receive the Worthy Cause amounts based on the merits of their proposals, and a legal deed of trust ensures that the funds are applied to a program that fulfills the voters' intent.

Sales and use tax revenues can be volatile. As well as analyzing 2015 revenue trends that continue to rebound from the recession, we have also been using information published by the (State of Colorado) Office of State Planning and Budgeting, as well as some predictive modeling within the County to determine the 2016 yield from Sales and Use Tax revenue (the primary revenue in this fund). 2016 Worthy Cause awards have been limited to accommodate this revenue projection. More information on the revenue projection process is in the Revenue Section.

| Governmental Fund / Special Revenue | WORTHY CAUSE FUND (025) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 2,856,545 | 3,519,827 | 3,318,315 | 3,004,759 |
| **Revenues** | | | | |
| Intergovernmental Revenues | - | - | - | - |
| Other Revenues | 2,413,322 | 2,477,827 | 2,506,919 | 2,607,025 |
| **Total Revenues** | 2,413,322 | 2,477,827 | 2,506,919 | 2,607,025 |
| Use/(Contribution) of/to Fund Balance | 443,223 | 1,042,000 | 811,396 | 397,734 |
| **Beginning Fund Balance** | 2,248,473 | 1,649,900 | 1,805,250 | 993,854 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 2,248,473 | 1,649,900 | 1,805,250 | 993,854 |
| Ending Fund Balance | 1,805,250 | 607,900 | 993,854 | 596,120 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 1,805,250 | 607,900 | 993,854 | 596,120 |

**Flood Recovery Sales Tax Fund** (Fund Type – Special Use)

In November 2014 voters approved a new sales and use tax to fund the 2013 flood recovery efforts. The approved ballot measure authorized the County to impose a five-year 0.185% sales and use tax effective January 1, 2015. This new tax is projected to yield $9,630,209 in 2016. The new revenue will enable Boulder County to continue with flood recovery work not covered by FEMA, the State of Colorado, or other funding sources.

| Governmental Fund / Special Revenue | FLOOD RECOVERY SALES TAX FUND (035) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | - | 8,703,481 | 3,263,994 | 10,524,996 |
| **Revenues** | | | | |
| Intergovernmental Revenues | - | - | - | - |
| Other Revenues | - | 9,161,559 | 9,261,949 | 9,632,342 |
| **Total Revenues** | - | 9,161,559 | 9,261,949 | 9,632,342 |
| Use/(Contribution) of/to Fund Balance | - | (458,078) | (5,997,955) | 892,654 |
| **Beginning Fund Balance** | - | - | - | 5,997,955 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | - | - | - | 5,997,955 |
| Ending Fund Balance | - | 458,078 | 5,997,955 | 5,105,301 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | - | 458,078 | 5,997,955 | 5,105,301 |

**Open Space Capital Improvement I Fund** (Fund Type – Capital Projects/Debt Service)

Funded primarily from a 0.50% rate sales and use tax in 2016, this fund is restricted to the capital purchases (or debt service for revenue bonds issued for this same purpose), and operational expenditures of open space land and included assets.

The total sales and use tax for this fund of 0.5% has been approved by voters at several elections. The first 0.25% sales and use tax was approved in 1992 for open space acquisition and maintenance. A new 0.1% sales and use tax was approved by voters in 2004 also for this purpose, along with a related $60 million of debt authorization, of which initially only $40 million had been used for selling revenue bonds. This left $20 million of unused debt capacity. Then in the November 2010 election voters approved a ballot measure to raise the sales and use tax revenue rate by 0.15%, for the purpose of open space acquisition and maintenance. An increase to the County's current debt capacity of $40 million was also approved. This was combined with the unused $20 million of debt authorization from the 2004 election (above) and revenue bonds totaling $60 bonds were sold in 2006, together with an additional premium of $4.2 million. The 2006 bonds were partially refunded in 2013 to take advantage of better interest rates.

The 2016 adopted budget is $30,954,449. $2 million of this total was adopted carryover from 2015 and is being re-appropriated in 2016.

All of the voter approvals for these sales and use tax measures, including the tax extension issues, have included revenue bonding authority. Further discussions on the rates and uses of sales and use taxes can be found in the Revenue section. Revenues also include the interest on investments in the fund.

The expenditures in the fund are for debt service obligations, and open space acquisition and maintenance. One-time capital expenditures are made from any surplus in revenues that are not committed for debt service, or operations. An analysis of the long term debt schedules compared with the forecast of Sales and Use Tax revenues has been undertaken, resulting in a fiscally sustainable position for this fund through the end of the debt retirement in 2030.

| Governmental Fund / Capital Projects | OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND I (026) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 24,995,171 | 33,736,368 | 32,520,163 | 30,954,449 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 14,490 | - | - | - |
| Other Revenues | 27,952,122 | 28,455,073 | 28,752,541 | 29,751,007 |
| **Total Revenues** | 27,966,612 | 28,455,073 | 28,752,541 | 29,751,007 |
| Use/(Contribution) of/to Fund Balance | (2,971,441) | 5,281,295 | 3,767,622 | 1,203,442 |
| **Beginning Fund Balance** | 14,992,978 | 17,022,147 | 17,964,419 | 14,196,797 |
| Less Escrows | (3,986,895) | (3,986,895) | - | - |
| Beginning Spendable Fund Balance | 11,006,083 | 13,035,252 | 17,964,419 | 14,196,797 |
| Ending Fund Balance | 13,977,524 | 7,753,957 | 14,196,797 | 12,993,355 |
| Add Escrows | 3,986,895 | 3,986,895 | - | - |
| **Total Ending Fund Balance** | 17,964,419 | 11,740,852 | 14,196,797 | 12,993,355 |

**Open Space Capital Improvement II Fund** (Fund Type – Capital Projects/Debt Service)

In November of 2007 the Boulder County voters approved an extension of a sales and use tax that was set to expire on December 31, 2010. Included in this voter approval was bonding authority for the acquisition of open space property. Bonds were sold in 2008 with capitalized interest as a bridge to the commencement of the extended sales and use tax revenues in 2010.

Boulder County partially refunded the 2008 Series Open Space Bonds on November 24, 2015. Bond proceeds in the amount of $26,100,000 and the resulting premium of $4,319,074 are held in escrow by the County's trustee bank for payment of the bonds when called in 2018, for payment of related interest from 2016 through 2018, and for payment of the cost of issuance. The net present value savings from this refunding is $2,056,375.

The debt service expenditures for the 2008 series and the new 2015 bond series, as well as surplus revenues in excess of debt service requirements, are appropriated in 2016.

| Governmental Fund / Capital Projects | OPEN SPACE CAPITAL IMPROVEMENT TRUST FUND II (027) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 4,090,586 | 3,836,894 | 4,690,923 | 3,840,062 |
| **Revenues** | | | | |
| Intergovernmental Revenues | - | - | - | - |
| Other Revenues | 5,031,580 | 4,952,578 | 5,007,279 | 5,207,492 |
| **Total Revenues** | 5,031,580 | 4,952,578 | 5,007,279 | 5,207,492 |
| Use/(Contribution) of/to Fund Balance | (940,994) | (1,115,684) | (316,356) | (1,367,430) |
| **Beginning Fund Balance** | 2,005,851 | 2,097,071 | 2,946,845 | 3,263,201 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 2,005,851 | 2,097,071 | 2,946,845 | 3,263,201 |
| Ending Fund Balance | 2,946,845 | 3,212,755 | 3,263,201 | 4,630,631 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 2,946,845 | 3,212,755 | 3,263,201 | 4,630,631 |

## Special Use & Capital Funds - Primary Funding Source is Sales & Use Tax

| 2016 Budget | Recycling Tax (Conservation/ Sustainability) | Offender Management (Public Safety/Debt/ Transportation/ Capital Building Projects) | Worthy Cause III (Health &Human Services/Economic Development) | Flood Recovery Sales Tax (General Government) | Open Space Capital Improvement I (Conservation/ Sustainability/ Debt Service) | Open Space Capital Improvement II (Debt Service) |
|---|---|---|---|---|---|---|
| Fund Type | Special Revenue | Special Revenue | Special Revenue | Special Revenue | Capital Projects | Capital Projects |
| **Expenditures** | **2,545,300** | **3,170,805** | **3,004,759** | **10,524,996** | **30,954,449** | **3,840,062** |
| Property Tax | - | - | - | - | - | - |
| Intergovernmental Revenues | 22,196 | - | - | - | - | - |
| Other Revenues | 37,100 | 2,803,906 | 2,607,025 | 9,632,342 | 29,751,007 | 5,207,492 |
| **Total Revenues** | **59,296** | **2,803,906** | **2,607,025** | **9,632,342** | **29,751,007** | **5,207,492** |
| Opening Spendable Fund Balance | 3,280,789 | 985,334 | 993,854 | 5,997,955 | 14,196,797 | 3,263,201 |
| Closing Spendable Fund Balance | 794,785 | 618,435 | 596,120 | 5,105,301 | 12,993,355 | 4,630,631 |
| Use of Fund Balance | 2,486,004 | 366,899 | 397,734 | 892,654 | 1,203,442 | (1,367,430) |

| 2015 Estimate | Recycling Tax | Offender Management | Worthy CaRevenue II | Flood Recovery Sales Tax | Open Space Capital Improvement I | Open Space Capital Improvement II |
|---|---|---|---|---|---|---|
| **Expenditures** | - | **2,317,217** | **3,318,315** | 3,263,994 | **32,520,163** | **4,690,923** |
| Property Tax | - | - | - | - | - | - |
| Intergovernmental Revenues | 22,196 | - | - | - | - | - |
| Other Revenues | 43,233 | 2,703,800 | 2,506,919 | 9,261,949 | 28,752,541 | 5,007,279 |
| **Total Revenues** | **65,429** | **2,703,800** | **2,506,919** | **9,261,949** | **28,752,541** | **5,007,279** |
| Opening Spendable Fund Balance | 3,215,360 | 598,751 | 1,805,250 | - | 17,964,419 | 2,946,845 |
| Closing Spendable Fund Balance | 3,280,789 | 985,334 | 993,854 | 5,997,955 | 14,196,797 | 3,263,201 |
| Use of Fund Balance | (65,429) | (386,583) | 811,396 | (5,997,955) | 3,767,622 | (316,356) |

| 2014 Actual | Recycling Tax | Offender Management | Worthy CaRevenue II | Flood Recovery Sales Tax | Open Space Capital Improvement I | Open Space Capital Improvement II |
|---|---|---|---|---|---|---|
| **Expenditures** | - | **2,193,283** | **2,856,545** | - | **24,995,171** | **4,090,586** |
| Property Tax | - | - | - | - | - | - |
| Intergovernmental Revenues | 22,196 | - | - | - | 14,490 | - |
| Other Revenues | 46,699 | 2,451,807 | 2,413,322 | - | 27,952,122 | 5,031,580 |
| **Total Revenues** | **68,895** | **2,451,807** | **2,413,322** | **-** | **27,966,612** | **5,031,580** |
| Opening Spendable Fund Balance | 3,146,465 | 340,227 | 2,248,473 | - | 11,006,083 | 2,005,851 |
| Closing Spendable Fund Balance | 3,215,360 | 598,751 | 1,805,250 | - | 13,977,524 | 2,946,845 |
| Use of Fund Balance | (68,895) | (258,524) | 443,223 | - | (2,971,441) | (940,994) |

## Funds Utilizing Revenues Other Than Property, or Sales and Use Taxes

**Disaster Recovery Fund** (Fund Type – Special Use)

This fund was created in 2014 to account for grant funding related to the County's flood recovery efforts. The fund is similar to the Grants Fund, but used for flood related Grants only. This fund requires no mill levy and is supported entirely by intergovernmental revenue such as: Community Development Block Grants – Disaster Recovery (CDBG-DR), Hazardous Mitigation Grants Program (HMGP), Comprehensive Creek Planning (CCP), and the State of Colorado (HB14-1002).

It was estimated that the County would expend $10,184,921 in 2015 which would be funded by Federal and State revenues. A total of $18.2 million has been budgeted in 2016 for both revenues and expenditures.

| Governmental Fund / Special Revenue | DISASTER RECOVERY FUND (010) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 441,291 | 34,515,600 | 10,184,921 | 18,820,000 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 210,390 | 34,515,600 | 10,415,822 | 18,820,000 |
| Other Revenues | - | - | - | - |
| **Total Revenues** | 210,390 | 34,515,600 | 10,415,822 | 18,820,000 |
| Use/(Contribution) of/to Fund Balance | 230,901 | - | (230,901) | - |
| **Beginning Fund Balance** | - | - | (230,901) | - |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | - | - | (230,901) | - |
| Ending Fund Balance | (230,901) | - | - | - |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | (230,901) | - | - | - |

**Grants Fund** (Fund Type – Special Use)

This is a pass-through fund, with revenues from grantors (primarily the Federal and State governments) being expended for grant-funded programs. An example of one of these programs is Head Start, which is funded primarily from a Federal grant. For budgeting purposes expenditures equal revenues.

| Governmental Fund / Special Revenue | GRANTS FUND (017) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 16,840,714 | 12,000,000 | 12,000,000 | 12,000,000 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 13,637,714 | 12,000,000 | 11,744,676 | 12,000,000 |
| Other Revenues | 1,874,581 | - | - | - |
| **Total Revenues** | 15,512,295 | 12,000,000 | 11,744,676 | 12,000,000 |
| Use/(Contribution) of/to Fund Balance | 1,328,419 | - | 255,324 | - |
| **Beginning Fund Balance** | 1,583,743 | - | 255,324 | - |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 1,583,743 | - | 255,324 | - |
| Ending Fund Balance | 255,324 | - | - | - |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 255,324 | - | - | - |

**Workforce Fund** (Fund Type – Special Use)

This is a pass-through fund for appropriating Federal, State and local dollars to serve all job seekers and employers of Boulder County. Workforce Boulder County (WFBC) supplies labor exchange, support services and training to qualified County citizens under the Wagner-Peyser and Workforce Investment Act programs. The Boulder County Department of Social Services contracts with WFBC to provide all work and work training services for recipients of Temporary Assistance to Needy Families (TANF) through the Work First program. The Colorado Department of Health and Human Services contracts with us to provide assistance to Food Stamp recipients seeking job services (Employment First). A $1.433 million Disaster- National Emergency Grants (D-NEG) grant related to flood recovery was budgeted in 2015, but does not continue into 2016. This accounts for drop in expenditure budgets between 2015 and 2016.

| Governmental Fund / Special Revenue | WORKFORCE BOULDER COUNTY FUND (018) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 5,201,068 | 7,433,000 | 6,032,931 | 6,000,000 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 3,977,619 | 7,433,000 | 5,800,000 | 6,000,000 |
| Other Revenues | 1,223,280 | - | - | - |
| **Total Revenues** | 5,200,899 | 7,433,000 | 5,800,000 | 6,000,000 |
| Use/(Contribution) of/to Fund Balance | 169 | - | 232,931 | - |
| **Beginning Fund Balance** | 233,100 | - | 232,931 | - |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 233,100 | - | 232,931 | - |
| Ending Fund Balance | 232,931 | - | - | - |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 232,931 | - | - | - |

**Conservation Trust Fund** (Fund Type – Special Use)

Boulder County is a recipient of State lottery funds, which are disbursed to counties on a per capita basis. The revenue is restricted to conservation programs, including the purchase of open space land and assets. Annual revenues have amounted to approximately $400,000 in prior years. With an ending fund balance of three quarterly anticipated receipts we have enough in reserve to accommodate any large revenue fluctuations and with the expenditures being all one-time capital, there is an opportunity to control these if a material negative revenue impact is experienced. We are keeping a trend analysis on this revenue source to ascertain any further effect on this fund as we come out of the recession.

The Conservation Trust Fund 2015 estimated expenditures are expected to only be $9,849 compared to the $1.43 million original budget. Planned acquisitions in 2015 were delayed, and the 2016 expenditure budget is set at $1,854,655. The budgeted year-end fund balance is $300,000, which is the fund balance target for the fund.

| Governmental Fund / Special Revenue | CONSERVATION TRUST FUND (023) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 1,020,601 | 1,426,755 | 9,849 | 1,854,655 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 424,700 | 400,000 | 400,000 | 400,000 |
| Other Revenues | 5,608 | 1,502 | 3,204 | 3,204 |
| **Total Revenues** | 430,308 | 401,502 | 403,204 | 403,204 |
| Use/(Contribution) of/to Fund Balance | 590,293 | 1,025,253 | (393,355) | 1,451,451 |
| **Beginning Fund Balance** | 1,948,389 | 1,325,253 | 1,358,096 | 1,751,451 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 1,948,389 | 1,325,253 | 1,358,096 | 1,751,451 |
| Ending Fund Balance | 1,358,096 | 300,000 | 1,751,451 | 300,000 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 1,358,096 | 300,000 | 1,751,451 | 300,000 |

**Clean Energy Options LID Fund** (Fund Type – Special Use)

In 2008 voters approved bonding authority for the County's Property Assessed Clean Energy (PACE) program which enabled local residents and businesses to implement cost effective programs for reducing energy use and preventing climate change. The 2016 budget for the Clean Energy Options Local Improvement District includes debt retirement from assessments on the properties that participated in this program in the amount of $1,044,469. The remaining unspent bond proceeds in the amount of $36,495 is also being appropriated to complete the approved projects.

| Governmental Fund / Special Revenue | CLEAN ENERGY OPTIONS LID (029) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 1,976,826 | 1,151,242 | 1,500,770 | 1,044,469 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 39,128 | 33,430 | 33,430 | 27,677 |
| Other Revenues | 1,560,426 | 891,530 | 1,124,154 | 862,384 |
| **Total Revenues** | 1,599,554 | 924,960 | 1,157,584 | 890,061 |
| Use/(Contribution) of/to Fund Balance | 377,272 | 226,282 | 343,186 | 154,408 |
| **Beginning Fund Balance** | 3,333,511 | 2,628,765 | 2,956,239 | 2,613,053 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 3,333,511 | 2,628,765 | 2,956,239 | 2,613,053 |
| Ending Fund Balance | 2,956,239 | 2,402,483 | 2,613,053 | 2,458,645 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 2,956,239 | 2,402,483 | 2,613,053 | 2,458,645 |

**Better Buildings Grant Fund** (Fund Type – Special Use)

The Better Buildings Grant Fund is financed by the U.S. Department of Energy (DOE) through an $80 billion American Recovery and Reinvestment Act (Pub. L. No. 111-5, Recovery Act or ARRA) investment in clean energy and energy efficiency and represents a $508 million portion of the competitive grants allocated through DOE's EECBG program and through DOE's State Energy Program (SEP). In 2009, the Recovery Act provided $3.2 billion in one-time funding for the Energy Efficiency Community Block Grants (EECBG) Program. $482 million was allocated to the Better Buildings Program. DOE awarded the $482 million to 34 grant recipients. Boulder County was one of those 34 grant recipients, receiving $25 million in grant funds through a competitive grant award process to fund the program from May 2010 through May 2013.

Throughout the grant's lifetime, Boulder County worked to expand energy efficiency services to Boulder County residents and businesses with the $25 million grant and other funds contributed by the City of Boulder, City of Longmont and CO Governor's Energy Office (GEO). The City and County of Denver, Garfield County and the Denver Regional Council of Governments are also involved in this grant to pilot and deliver similar services - convenient retrofit services to residents and businesses in other parts of the state. Boulder County and its partners identified the best ways to kick-start a robust building efficiency market. With this funding, Boulder County delivered energy efficiency programs, entitled EnergySmart, to residents and businesses with a target participation level of at least 10,000 homes and 3,000 businesses by May 2013. The EnergySmart program builds on the partnership's experience in energy efficiency and renewable energy, bringing large scale energy upgrades across entire communities and commercial districts.

The 2015 estimated expenditures will result in an ending fund balance of $3,593,312 which is legally restricted as a "loan loss reserve". The 2016 expenditure budget of $15,000 will cover the fees paid to the Colorado Housing and Housing Authority (CHFA) to hold and manage the Loan Loss Reserve.

| Governmental Fund / Special Revenue | BETTER BUILDINGS GRANT FUND (031) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 240,351 | - | 15,000 | 15,000 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 159,564 | - | - | - |
| Other Revenues | 188 | - | - | - |
| **Total Revenues** | 159,752 | - | - | - |
| Use/(Contribution) of/to Fund Balance | 80,599 | - | 15,000 | 15,000 |
| **Beginning Fund Balance** | 3,688,911 | 3,603,145 | 3,608,312 | 3,593,312 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 3,688,911 | 3,603,145 | 3,608,312 | 3,593,312 |
| Ending Fund Balance | 3,608,312 | 3,603,145 | 3,593,312 | 3,578,312 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 3,608,312 | 3,603,145 | 3,593,312 | 3,578,312 |

## Special Use Funds - Primary Funding Source is Other than Property Tax, Sales & Use Tax

| 2016 Budget | Disaster Recovery (Health &Human Services/Economic Development & Conservation / Sustainability) | Grants (Health &Human Services/Economic Development) | Workforce (Health &Human Services/Economic Development) | Conservation Trust (Conservation/ Sustainability) | Clean Energy Options LID (Conservation/ Sustainability/ Debt Service) | Better Buildings Grant (Conservation/ Sustainability/ Debt Service) |
|---|---|---|---|---|---|---|
| **Fund Type** | Special Revenue | Special Revenue | Special Revenue | Special Revenue | Special Revenue | Special Revenue |
| **Expenditures** | **18,820,000** | **12,000,000** | **6,000,000** | **1,854,655** | **1,044,469** | **15,000** |
| Property Tax | - | - | - | - | - | - |
| Intergovernmental Revenues | 18,820,000 | 12,000,000 | 6,000,000 | 400,000 | 27,677 | - |
| Other Revenues | - | - | - | 3,204 | 862,384 | - |
| **Total Revenues** | **18,820,000** | **12,000,000** | **6,000,000** | **403,204** | **890,061** | **-** |
| Opening Spendable Fund Balance | - | - | - | 1,751,451 | 2,613,053 | 3,593,312 |
| Closing Spendable Fund Balance | - | - | - | 300,000 | 2,458,645 | 3,578,312 |
| Use of Fund Balance | - | - | - | 1,451,451 | 154,408 | 15,000 |

| 2015 Estimate | Disaster Recovery | Grants | Workforce | Conservation Trust | Clean Energy Options LID | Better Buildings Grant |
|---|---|---|---|---|---|---|
| **Expenditures** | **10,184,921** | **12,000,000** | **6,032,931** | **9,849** | **1,500,770** | **15,000** |
| Property Tax | - | - | - | - | - | - |
| Intergovernmental Revenues | 10,415,822 | 11,744,676 | 5,800,000 | 400,000 | 33,430 | - |
| Other Revenues | - | - | - | 3,204 | 1,124,154 | - |
| **Total Revenues** | **10,415,822** | **11,744,676** | **5,800,000** | **403,204** | **1,157,584** | **-** |
| Opening Spendable Fund Balance | (230,901) | 255,324 | 232,931 | 1,358,096 | 2,956,239 | 3,608,312 |
| Closing Spendable Fund Balance | - | - | - | 1,751,451 | 2,613,053 | 3,593,312 |
| Use of Fund Balance | (230,901) | 255,324 | 232,931 | (393,355) | 343,186 | 15,000 |

| 2014 Actual | Disaster Recovery | Grants | Workforce | Conservation Trust | Clean Energy Options LID | Better Buildings Grant |
|---|---|---|---|---|---|---|
| **Expenditures** | **441,291** | **16,840,714** | **5,201,068** | **1,020,601** | **1,976,826** | **240,351** |
| Property Tax | - | - | - | - | - | - |
| Intergovernmental Revenues | 210,390 | 13,637,714 | 3,977,619 | 424,700 | 39,128 | 159,564 |
| Other Revenues | - | 1,874,581 | 1,223,280 | 5,608 | 1,560,426 | 188 |
| **Total Revenues** | **210,390** | **15,512,295** | **5,200,899** | **430,308** | **1,599,554** | **159,752** |
| Opening Spendable Fund Balance | - | 1,583,743 | 233,100 | 1,948,389 | 3,333,511 | 3,688,911 |
| Closing Spendable Fund Balance | (230,901) | 255,324 | 232,931 | 1,358,096 | 2,956,239 | 3,608,312 |
| Use of Fund Balance | 230,901 | 1,328,419 | 169 | 590,293 | 377,272 | 80,599 |

**Proprietary Funds** have their sole revenue source as charge-backs to County agencies and fees for services rendered (Internal Services Funds), or sales to external agencies (Enterprise Funds). They are accounted for using a full accrual basis of accounting.

**Internal Services Funds**

**Risk Management Fund** (Fund Type – Proprietary)

This Internal Services Fund is used to account for the Workers' Compensation, Property Casualty, and Health and Dental insurance plans, all of which are self-funded. Revenues into this fund come from billings to County departments (Workers' Compensation, and Property Casualty), and employee benefit cost centers (employer share), and payroll deductions (employee share) for Health and Dental insurance.

Workers' Compensation and Property Casualty insurance charge backs to departments were calculated in 2015 for the 2016 budget year by the County's Financial Services Division, with assistance from the County's Risk Manager. The County's Health and Dental third party administrator projects what the underwriting costs will be for the Health and Dental insurance program.

Depreciation is not budgeted, and budget controls are not applied to the depreciation expense, since the initial cash outlay for capital assets needs to be budgeted in the year of intended purpose. This is common for all of the Proprietary Funds in the County.

The 2015 budget for the fund was increased by $2.2 million based on plan costs and activity in 2014 for health and dental insurance. In the fall of 2015 it was projected that the 2015 estimated expenditures would to be $903 thousand less than originally budgeted. The 2016 budget was reduced by $1.77 million compared to the 2015 budget with the expectation of a continuing downward trend in healthcare costs and plan utilization.

| Proprietary Fund / Internal Service | RISK MANAGEMENT FUND (074) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 20,447,254 | 23,200,956 | 19,201,670 | 21,435,062 |
| **Revenues** | | | | |
| Intergovernmental Revenues | - | - | - | - |
| Other Revenues | 21,023,792 | 22,714,392 | 21,637,399 | 21,799,078 |
| **Total Revenues** | 21,023,792 | 22,714,392 | 21,637,399 | 21,799,078 |
| Use/(Contribution) of/to Fund Balance | (576,538) | 486,564 | (2,435,729) | (364,016) |
| **Beginning Fund Balance** | 6,607,681 | 5,096,881 | 7,184,219 | 9,619,948 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 6,607,681 | 5,096,881 | 7,184,219 | 9,619,948 |
| Ending Fund Balance | 7,184,219 | 4,610,317 | 9,619,948 | 9,983,964 |
| Add Unspendable Net Assets | - | - | - | - |
| **Total Retained Earnings** | 7,184,219 | 4,610,317 | 9,619,948 | 9,983,964 |

*Expenditures in 2014 are net of fixed assets, which are Balance Sheet items. 2014 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2014 as an expense, not budgeted or shown in 2015/2016.*

**Fleet Services Fund** (Fund Type – Proprietary)

This Internal Services Fund is used to account for the County's Fleet Maintenance Center. This fund began in 2007 following the construction of a building to accommodate fleet operations. Revenues for this fund come from charge-back billings to County departments. The entire budget is charged back to the various funds and agencies that participate in the fleet maintenance program. For the General Fund offices and departments and Capital Expenditure Fund, all of the funding is made from a central pool, in a specific cost center.

Depreciation is not budgeted, and budget controls are not applied to the depreciation expense in the financial system, since the initial cash outlay for capital assets must be budgeted in the year that the asset is acquired. This is common for all of the Proprietary Funds in the County.

| Proprietary Fund / Internal Service | FLEET SERVICES FUND (075) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 3,882,506 | 4,376,950 | 3,784,859 | 4,457,508 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 2,065 | 1,695 | 1,695 | 1,695 |
| Other Revenues | 3,866,146 | 4,174,319 | 3,783,164 | 4,455,813 |
| **Total Revenues** | 3,868,211 | 4,176,014 | 3,784,859 | 4,457,508 |
| Use/(Contribution) of/to Fund Balance | 14,295 | 200,936 | - | - |
| **Beginning Fund Balance** | 1,227,239 | 1,171,949 | 1,407,809 | 1,407,809 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 1,227,239 | 1,171,949 | 1,407,809 | 1,407,809 |
| Ending Fund Balance | 1,407,809 | 971,013 | 1,407,809 | 1,407,809 |
| Add Unspendable Net Assets | - | - | - | - |
| **Total Retained Earnings** | 1,407,809 | 971,013 | 1,407,809 | 1,407,809 |

*Expenditures in 2014 are net of fixed assets, which are Balance Sheet items. 2014 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2014 as an expense, not budgeted or shown in 2015/2016.*

**Enterprise Funds**

**Recycling Center Fund** (Fund Type – Proprietary)

This Enterprise Fund accounts for the operation of the Recycling Center, a facility constructed in 2001 with some of the funds raised by a .01% sales and use tax collected over ten years, which was deposited and is held in the Recycling Tax Fund.

Revenues are derived from the sale of processed recycled scrap materials, which fund the expenditures of operating the facility and payment to the haulers as incentives. Given the volatile nature of the recycled scrap market, which is driven not only by domestic factors but worldwide demand and availability of resources, special consideration is given to budgeting the revenue and corresponding expenditures in the fund. During 2012, due largely to depressed prices for the sale of recycled materials and reduced demand in international markets, analysis showed a decreasing trend in revenues. This was first reflected in the 2013 budget as a decrease in budgeted operating expenditures. The downward trend in revenue has been reflected for the 2016 budget. Since the major fund expenditures are for payments to a contractor to operate the facility, the County is able to control and structure the expense budget to offset variations in projected funding and maintain a balanced budget.

The 2016 expenditure budget has been increased by $2.948 million above the 2015 adopted budget. Most of the this increase is the result of the $2.545 million transfer in from the Recycling Tax Fund that is being re-appropriated to meet the requirements for processing additional materials as a result of a new City of Boulder zero-waste ordinance. The remaining portion of the increase includes $446,500 to improve the single-stream processing at the center. This portion will be completing offset by revenue from an intergovernmental agreement with the City of Boulder.

Depreciation is not budgeted, and budget controls are not applied to the depreciation expense in the financial system, since the initial cash outlay for capital assets must be budgeted in the year that the asset is acquired. This is common for all of the Proprietary Funds in the County.

| Proprietary Fund / Enterprise | RECYCLING CENTER FUND (099) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 5,705,099 | 5,305,748 | 5,305,748 | 8,253,401 |
| **Revenues** | | | | |
| Intergovernmental Revenues | - | - | - | - |
| Other Revenues | 5,117,971 | 5,000,750 | 5,146,376 | 8,001,081 |
| **Total Revenues** | 5,117,971 | 5,000,750 | 5,146,376 | 8,001,081 |
| Use/(Contribution) of/to Fund Balance | 587,128 | 304,998 | 159,372 | 252,320 |
| **Beginning Fund Balance** | 1,776,094 | 1,770,088 | 2,086,308 | 1,926,936 |
| Less Escrows | - | - | (360,000) | (360,000) |
| Beginning Spendable Fund Balance | 1,776,094 | 1,770,088 | 1,726,308 | 1,566,936 |
| Ending Fund Balance | 2,086,308 | 1,465,090 | 1,566,936 | 1,314,616 |
| Add Unspendable Net Assets | - | - | 360,000 | 360,000 |
| **Total Retained Earnings** | 2,086,308 | 1,465,090 | 1,926,936 | 1,674,616 |

*Expenditures in 2014 are net of fixed assets, which are Balance Sheet items. 2014 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2014 as an expense, not budgeted or shown in 2015/2016.*

**Eldorado Springs Local Improvement District Fund** (Fund Type – Proprietary)

The voters of unincorporated area known as Eldorado Springs approved an assessment on water connections within the district to fund the capital requirements of a waste water treatment facility. The plant became operational in 2011. The assessments over the life of the collection are being used to pay back a State loan awarded to partially fund the construction costs associated with the facility plus several loans from the County's General Fund to complete the construction. Bonding authority was also granted by the voters, although no bonds have been sold to date. The amount appropriated in 2016 represents the debt service ($122,658) incurred as of December 22, 2015 (the latest date for certification to the County Treasurer for assessment and tax collections for 2016), and the operating expenditures ($87,810) associated with the waste water treatment facility. The actual expenses in 2016 will be billed to the residents in the form of a quarterly fee. Pre-payments on the assessments (which sometimes occur at the time of property conveyance) are held as reserved fund balance in the fund for use in debt service for future years.

Due to the completion of the construction phase, and the purpose of the utility now being debt service and operations, this fund was designated as an Enterprise Fund in mid-2010. Depreciation is not budgeted, and budget controls are not applied to the depreciation expense in the financial system, since the initial cash outlay for capital assets must be budgeted in the year that the asset is acquired. This is common for all of the Proprietary Funds in the County.

| Proprietary Fund / Enterprise | ELDORADO SPRINGS LID FUND (021) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 193,051 | 210,468 | 210,468 | 210,468 |
| **Revenues** | | | | |
| Intergovernmental Revenues | - | - | - | - |
| Other Revenues | 223,233 | 207,663 | 213,377 | 211,697 |
| **Total Revenues** | 223,233 | 207,663 | 213,377 | 211,697 |
| Use/(Contribution) of/to Fund Balance | (30,182) | 2,805 | (2,909) | (1,229) |
| **Beginning Fund Balance** | 290,238 | 295,657 | 297,507 | 300,416 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 290,238 | 295,657 | 297,507 | 300,416 |
| Ending Fund Balance | 297,507 | 292,852 | 300,416 | 301,645 |
| Add Unspendable Net Assets | - | - | - | - |
| **Total Retained Earnings** | 297,507 | 292,852 | 300,416 | 301,645 |

*Expenditures in 2014 are net of fixed assets, which are Balance Sheet items. 2014 Ending Spendable Fund Balance derived from Net Current Assets, adjusted to remove Inventory. Depreciation is shown in 2014 as an expense, not budgeted or shown in 2015/2016.*

**Qualified Energy Conservation Bonds (QECB) Fund** (Fund Type – Capital Projects/Debt Service)

The Qualified Energy Conservation Bonds Fund was established to account for construction of infrastructure projects that have a payback from energy conservation. The debt authority for this program was approved by voters in the 2009 election (voters authorized a debt capacity of $6.1 million) and allowed the County to sell bonds for which there is a Federal interest subsidy available. The 2016 appropriation for this fund is $561,106. The difference between the debt service expenditures and the Federal interest subsidy revenues is funded by a transfer in from the General Fund.

As of 2014, all bond proceeds have been used for planned expenditures, and the entire budget is now dedicated to debt service obligations. The annual debt service will end in 2027. The 2016 budget is partially offset by a Transfer In from the General Fund of $412,027 – this is the portion of the debt not covered by the anticipated federal interest rate subsidy. The General Fund is able to cover this debt payment as the amount has been reduced from the amount previously funded in the Infrastructure agency of the Capital Expenditure Fund.

| Governmental Fund / Debt Service | QUALIFIED ENERGY CONSERVATION BOND FUND (030) | | | |
|---|---|---|---|---|
| | 2014 Actual | 2015 Original Budget | 2015 Estimate | 2016 Budget |
| **Expenditures** | 584,108 | 572,013 | 572,013 | 561,106 |
| **Revenues** | | | | |
| Intergovernmental Revenues | 169,540 | 159,784 | 159,784 | 149,079 |
| Other Revenues | 410,327 | 412,529 | 412,694 | 412,492 |
| **Total Revenues** | 579,867 | 572,313 | 572,478 | 561,571 |
| Use/(Contribution) of/to Fund Balance | 4,241 | (300) | (465) | (465) |
| **Beginning Fund Balance** | 93,450 | 93,750 | 89,209 | 89,674 |
| Less Escrows | - | - | - | - |
| Beginning Spendable Fund Balance | 93,450 | 93,750 | 89,209 | 89,674 |
| Ending Fund Balance | 89,209 | 94,050 | 89,674 | 90,139 |
| Add Escrows | - | - | - | - |
| **Total Ending Fund Balance** | 89,209 | 94,050 | 89,674 | 90,139 |

## Capital & Proprietary Funds - Primary Funding Source is Other than Property Tax, Sales & Use Tax

| 2016 Budget | Risk Management (General Government) | Fleet Services (General Government) | Recycling Center (Conservation/ Sustainability) | Eldorado Springs LID (Conservation/ Sustainability/ Debt Service) | Qualified Energy Conservation Bonds (Conservation/ Sustainability/ Debt Service) |
|---|---|---|---|---|---|
| **Fund Type** | Internal Service | Internal Service | Enterprise | Enterprise | Debt Service |
| **Expenditures** | **21,435,062** | **4,457,508** | **8,253,401** | **210,468** | **561,106** |
| Property Tax | - | - | - | - | - |
| Intergovernmental Revenues | - | 1,695 | 446,500 | - | 149,079 |
| Other Revenues | 21,799,078 | 4,455,813 | 7,554,581 | 211,697 | 412,492 |
| **Total Revenues** | **21,799,078** | **4,457,508** | **8,001,081** | **211,697** | **561,571** |
| Opening Spendable Fund Balance | 9,619,948 | 1,407,809 | 1,566,936 | 300,416 | 89,674 |
| Closing Spendable Fund Balance | 9,983,964 | 1,407,809 | 1,314,616 | 301,645 | 90,139 |
| Use of Fund Balance | (364,016) | - | 252,320 | (1,229) | (465) |

| 2015 Estimate | Risk Management | Fleet Services | Recycling Center | Eldorado Springs LID | Qualified Energy Conservation Bonds |
|---|---|---|---|---|---|
| **Expenditures** | **19,201,670** | **3,784,859** | **5,305,748** | **210,468** | **572,013** |
| Property Tax | - | - | - | - | - |
| Intergovernmental Revenues | - | 1,695 | 30,427 | - | 159,784 |
| Other Revenues | 21,637,399 | 3,783,164 | 5,115,949 | 213,377 | 412,694 |
| **Total Revenues** | **21,637,399** | **3,784,859** | **5,146,376** | **213,377** | **572,478** |
| Opening Spendable Fund Balance | 7,184,219 | 1,407,809 | 1,726,308 | 297,507 | 89,209 |
| Closing Spendable Fund Balance | 9,619,948 | 1,407,809 | 1,566,936 | 300,416 | 89,674 |
| Use of Fund Balance | (2,435,729) | - | 159,372 | (2,909) | (465) |

| 2014 Actual | Risk Management | Fleet Services | Recycling Center | Eldorado Springs LID | Qualified Energy Conservation Bonds |
|---|---|---|---|---|---|
| **Expenditures** | **20,447,254** | **3,882,506** | **5,705,099** | **193,051** | **584,108** |
| Property Tax | - | - | - | - | - |
| Intergovernmental Revenues | - | 2,065 | - | - | 169,540 |
| Other Revenues | 21,023,792 | 3,866,146 | 5,117,971 | 223,233 | 410,327 |
| **Total Revenues** | **21,023,792** | **3,868,211** | **5,117,971** | **223,233** | **579,867** |
| Opening Spendable Fund Balance | 6,607,681 | 1,227,239 | 1,776,094 | 290,238 | 93,450 |
| Closing Spendable Fund Balance | 7,184,219 | 1,407,809 | 2,086,308 | 297,507 | 89,209 |
| Use of Fund Balance | (576,538) | (180,570) | (310,214) | (7,269) | 4,241 |

## FUND BALANCES

Fund Balance in governmental funds, and net position in proprietary funds, increase when revenues exceed expenditures, and decreases when revenues are less than expenditures. In this section we will use fund balance as a term to describe the resources available for budgeting in both governmental and proprietary funds.

Fund balance is an important component in the budget for two reasons.

First, budgeting for an adequate fund balance allows us to compensate for revenue variables and volatility which helps to maintain fiscal stability. Even if a revenue were 100% predictable, it is still fiscally prudent to retain some of those revenues as ending fund balance, since this may be the only resource if unanticipated, or mandated factors result in the need for a supplemental increase to the expenditure budget. Fund Balance Policies are found in the "Budget & Fiscal Policies & Procedures" section.

Secondly, the use or consumption of fund balances can become an important revenue source in the current budget year. Sometimes the estimated beginning fund balance for the budget year is in excess of the prior year budgeted ending fund balance for a specific fund (the fund balance targets are listed in the Fund Balance Policies referred to above). This may be due to the fact that estimated revenues exceed the current year budget, estimated expenditures are less than the current year budget, or a special use fund has remaining estimated fund balance at the beginning of the budget year where the intent is to spend down the revenues for the intended purpose and close the fund. The latter example is typical of revenue that has a limited term (an example might be a sales tax for a specific term), for which one-time expenditures are made in accordance with the voters' wishes. Once the revenue collection period expires, the remaining fund balance must be spent down on the intended purpose.

Each revenue that is in excess of the current year budget, and each expenditure that falls below budget, is analyzed to determine if the resulting fund balance excess is capable of funding sustainable expenditures over the coming years, or whether a one-time expenditure could be made without creating future year obligations.

In the Road and Bridge Fund, we usually do not budget for intergovernmental grant revenues that are received as a result of the County managing a road or bridge project that has other municipalities as partners, and from which we receive revenues as their cost share of the project. Both the project revenues and expenditures are one-time. Often the project results in a multi-year commitment requiring the appropriation of expenditures in the subsequent budget year that are funded from revenues that have closed to fund balance.

Another process exists for the County to carry forward unanticipated fund balances from prior year after the audit is completed and the books are totally closed. This process is known as the "budget carryover" process. This process ensures that special or restricted revenue sources have their restriction (which may result from a ballot issue, State or Federal legislation, or an Intergovernmental Agreement with other governmental entities) preserved through the subsequent appropriation (and hence use) of the resource.

In other instances, restrictions on Fund Balance are imposed (usually when there is no immediate need to appropriate the funds) to ensure that resources from prior years are preserved in accordance with their intended purpose/use, or plan. Several funds have restricted fund balance amounts in 2016, including the General Fund, Road and Bridge Fund, Social Services Fund, and Recycling Center Fund. These restricted fund balance amounts are "not available" for the 2016 budget for planning purposes:

| | |
|---|---|
| General Fund | |
| Long Term Receivables | $ 662,587 |
| Emergencies –TABOR | $ 4,677,022 |
| Reserve for Future Flood Appropriations | $16,000,000 |
| Unspent COP's Proceeds – Flood | $27,000,000 |
| Local Improvement Districts | $ 211,643 |
| Other External Restrictions | $ 49,522 |
| Total General Fund Restricted Fund Balance: | $48,600,774 |
| Road Fund | |
| Reserve for Future Flood Appropriations | $ 1,500,000 |

Social Services Fund

| | |
|---|---|
| Programs/Grants | $ 26,160 |

Recycling Center Fund

| | |
|---|---|
| GASB 68 - Reporting for Pensions | $ 360,000 |

These "restricted" amounts are deducted from the beginning fund balance to provide an "available", or "spendable" fund balance for budgeting. In the following discussion, only the available fund balances are shown (the restricted amounts are added back in to the ending fund balance in the budgeting calculations to provide a Total Fund Balance).

Other amounts were shown as "Restricted Fund Balance" in the 2014 financial statements; however these are restricted amounts which need to be appropriated as carryover into 2015. They are accounted for separately in the financial statements to ensure that the funds are only used for the intended purpose.

Some County funds have "Fund Balance Targets" that we budget to; usually capital funds where one-time expenditures occur that are budgeted to be completed in the initial year, but sometimes take multiple years to be completed. In these cases there are minimal ongoing program expenditures that require a reserve for revenue impacts in future years. These fund balance targets are shown in the next table. The table after that shows the fund balance use or contribution for each fund. A more detailed explanation follows regarding the reasons for material changes in fund balance budgeted for the 2016 budget year.

## Fund Balance Targets (not including escrows)

| Type of Funds | Target for Budgeting | Minimum Fund Balance |
|---|---|---|
| Property Tax Funds | | |
| General Fund | No target | 2 months operating expenses |
| Road & Bridge Fund | No target | 450,000 |
| Social Services Fund | No target | 2 months operating expenses |
| Developmental Disabilities Fund | 150,000 | 150,000 |
| Health and Human Services Fund | No target | 5% of revenues |
| Human Services Safety Net Fund | 150,000 | 150,000 |
| Capital Expenditure Fund | 123,000 | Adequate to fund project requirements |
| Sales and Use Tax Funds | | |
| Offender Management Fund | No target | 5% of revenues |
| Worthy Cause Fund | No target | 5% of revenues |
| Flood Recovery Sales Tax | No target | 5% of revenues |
| Open Space CIP I Fund | No target | 5% of revenues |
| Open Space CIP II Fund | No target | 5% of revenues |
| Expired Sales and Use Tax Revenue Funds | Reserve for capital | |
| Recycling Tax Fund (see note 1 below) | Equipment replacement (1) | N/A |
| Funds without Property/Sales and Use Tax Revenues | | |
| Disaster Recovery Fund | 0 | Adequate to fund grant commitments |
| Grants Fund | 0 | Adequate to fund grant commitments |
| Workforce Fund | 0 | Adequate to fund grant commitments |
| Clean Energy Options LID Fund | 0 | Adequate to fund future operations |
| Conservation Trust Fund | 300,000 | 3 quarters of Lottery Receipts |
| Qualified Energy Conservation Bonds (QECB) Fund | No target | 5% of revenues |
| Proprietary Funds | | |
| Risk Management Fund | No target | 5% of reveneus |
| Fleet Services Fund | No target | Ideally $0 |
| Recycling Center Fund | No target | 5% of reveneus |
| Eldorado Springs LID Fund | No target | 3 month operating reserve |

Notes: *(1) This is an expired sales tax revenue fund, where fund balances will be spent down on the intended projects over time.*

## 2016 Budgeted Use of Fund Balance

| Type of Fund | 2016 Beginning Fund Balance | 2016 Ending Fund Balance | Fund Balance Use/(Contribution) |
|---|---|---|---|
| Property Tax Funds | | | |
| General Fund | 32,547,697 | 23,466,391 | 9,081,306 |
| Road & Bridge Fund | 1,144,968 (1) | 1,201,562 | (56,594) |
| Social Services Fund | 10,640,074 | 9,505,154 | 1,134,920 |
| Developmental Disabilities Fund | 186,619 | 150,000 | 36,619 (2) |
| Health and Human Services Fund | 535,145 | 538,198 | (3,053) |
| Human Services Safety Net Fund | 208,310 | 190,401 | 17,909 (2) |
| Capital Expenditure Fund | 424,010 (1) | 203,575 | 220,435 (2) |
| Sales and Use Tax Funds | | | |
| Offender Management Fund | 985,334 | 618,435 | 366,899 |
| Worthy Cause Fund | 993,854 | 596,120 | 397,734 (3) |
| Flood Recovery Tax | 5,997,955 | 5,105,301 | 892,654 |
| Open Space Capital Improvement Fund I | 14,196,797 | 12,993,355 | 1,203,442 (3) |
| Open Space Capital Improvement Fund II | 3,263,201 | 4,630,631 | (1,367,430) (3) |
| Expired Sales and Use Tax Revenue Funds | | | |
| Recycling Tax Fund | 3,280,789 | 794,785 | 2,486,004 (4) |
| Funds without Property/Sales & Use Tax Revenues | | | |
| Disaster Recovery Fund | - | - | - |
| Grants Fund | - | - | - |
| Workforce Fund | - | - | - |
| Conservation Trust Fund | 1,751,451 | 300,000 | 1,451,451 (2) |
| Clean Energy Options LID Fund | 2,613,053 | 2,458,645 | 154,408 |
| Qualified Energy Conservation Bonds Fund | 89,674 (1) | 90,139 | (465) |
| Better Buildings Grants Fund | 3,593,312 | 3,578,312 | 15,000 |
| Proprietary Funds | | | |
| Risk Management Fund | 9,619,948 | 9,983,964 | (364,016) |
| Fleet Services Fund | 1,407,809 | 1,407,809 | - |
| Recycling Center Fund | 1,566,936 | 1,314,616 | 252,320 |
| Eldorado Springs LID Fund | 300,416 | 301,645 | (1,229) |
| | **95,347,352** | **79,429,038** | **15,918,314** |

*Notes :*

*(1) Assumes that for Road & Bridge, QECB, and Capital Expenditure Funds all funded projects for 2016 will be completed. Any funding for incompl projects will be carried over after the 2015 audit is completed.*

*(2) Spend down to budgeted ending fund balance target (see spreadsheet quantifying these targets).*

*(3) Spend down current year budgeted revenues, plus prior year unspent budgets, less reserve. All projects are capital or one-time in nature.*

*(4) Expired Sales and Use Tax revenues from prior years. Assume current projects will be completed from use of fund balance.*

## FUND BALANCE USE

**Property Tax Funds**

**General Fund**: The total 2016 budget appropriation for the General Fund is $185,232,619 (this includes $22 million for flood recovery requests). The use of fund balance results when levied property tax and other revenues are less than the approved expenditures, which includes one-time capital projects for software purchases. The budgeted use of fund balance in the 2016 budget is $9,081,306. A major contributing factor to the consumption of fund balance relates to the timing of the response to and the recovery from the 2013 flood.

**Road and Bridge Fund**: The total 2016 budget appropriation for the Road and Bridge Fund is $33,934,310 (includes $13.2 million for flood recovery requests). The estimated 2015 year-end fund balance of $2,664,968 represents an $8.7 million decrease from the 2014 year-end fund balance. Fund balance was used in 2015 to fund recovery efforts associated with the September 2013 flooding which damaged or destroyed more than 100 miles of roadway and transportation infrastructure.

The 2016 beginning fund balance assumes that all 2015 road projects were completed. Remaining funds for projects that were not completed in 2015 will be carried over to 2016 once the 2015 audit is completed. The budgeted contribution to fund balance in the 2016 budget is $56,594. Large fluctuations in fund balance can be expected in this fund as the county continues to work on flood recovery, and given the "timing issues" related to flood reimbursements from Federal and State sources.

**Social Services Fund**: The total 2016 budget appropriation for the Social Services fund is $53,831,113. Prior to 2011 this fund had budgeted for an ending fund balance target of $1 million. In the years prior to 2011 unanticipated revenues from the annual "close-out" with the State were not recognized in the year-end revenue estimates due to high variability. The "close-out" process is done by all Colorado counties in conjunction with the Colorado State Department of Human Services, where unexpended block grant revenues for the prior year were distributed to counties with higher expenditures. Since these revenues were never budgeted, the actual ending fund balance for the prior year usually exceeded the $1 million target. Increased demand in the past several years for services state-wide caused by the economic recession these "unanticipated resources" have been put at risk. Fund balance use in the 2016 budget will be $1,134,920; which is primarily due to the $208 thousand increase for the new St. Vrain building common space rent, the $214 thousand increase for the IMPACT program (new starting in mid-2015), and increases for minor remodeling and video equipment.

**Developmental Disabilities Fund**: The total 2016 budget appropriation for the Developmental Disabilities Fund is $6,826,990. This fund has a fund balance target of $150,000. Funding is provided by a property tax mill levy of 1.000 mills (approved by County voters in 2002), and is the maximum allowable by the State. The small fund balance use of $36,619 in 2016 brings the fund to its fund balance target.

**Health and Human Services Fund**: The total 2016 budget appropriation for the Health and Human Services Fund is $4,125,493. The small contribution to the 2016 fund balance of $3,053 is a result of a property tax mill levy of 0.608 mills (of which 0.5 mills was approved by County voters in 2002), which yields revenue slightly in excess of budgeted expenditures.

**Human Services Safety Net Fund**: The total 2016 budget appropriation for the Human Services Safety Net Fund is $6,133,509. This fund has a fund balance target of $150,000. The budgeted fund balance use of $17,909 in 2016 will leave a remaining fund balance of $190,401.

**Capital Expenditure Fund**: The total 2016 budget appropriation for the Capital Expenditure Fund is $7,862,828. This fund has a fund balance target of $123,000. The 2016 beginning fund balance is $424,010. The budgeted fund balance total for 2016 is $203,575. The 2015 estimated expenditures assume that all projects in that year would be completed. Any funding for unfinished projects will be carried over once the 2015 audit is completed. The budgeted fund balance use in the 2016 budget is $220,434.

**Sales and Use Tax Funds:**

**Offender Management Fund**: The total 2016 budget appropriation for the Offender Management Fund is $3,170,805. The use of fund balance in the 2016 budget is $366,899. We are monitoring the fiscal health of this fund as sales and use tax revenues (the primary revenue source) recover.

**Worthy Cause Fund**: The total 2016 budget appropriation for the Worthy Cause Fund is $3,004,759. Fund balance use in the 2016 budget will be $397,734. The consumption of fund balance is primarily from awards ($400,000) to non-profit agencies in 2015 that have not yet been executed and disbursed, and are carried over in the budget process as starting fund balance for 2016.

**Flood Recovery Sales Tax Fund:** This fund was created in 2015 after the voters approved a new sales and use tax during the November 2014 election to fund the flood recovery efforts caused by the 2013 flooding in Boulder County. The approved ballot measure authorized the County to impose 0.185% sales and use tax effective January 1, 2015. This new tax is expected to yield $9.63 million in 2016. The revenue will enable Boulder County to continue with flood recovery work not covered by FEMA, the State of Colorado, or other funding sources. The total 2016 budget appropriation is $10,524,996. The fund balance use in the 2016 budget is $892,654.

**Open Space Capital Improvement I Fund**: The total 2016 budget appropriation for the Open Space Capital Improvement I Fund is $30,954,449. The budgeted use of fund balance results from the appropriation of surplus revenues. The budgeted fund balance use in the 2016 budget is $1,203,442.

**Open Space Capital Improvement II Fund**: The total 2016 budget appropriation for the Open Space Capital Improvement II Fund is $3,840,062. The proceeds from a 2008 bond sale were fully expended in 2010, which have been the source in prior years for one-time fund balance use. The 2016 budgeted sales and use tax revenue provides a resource for appropriation - from the surplus revenues not used for debt service expenditures. In 2016, this surplus will not be used and will flow to fund balance. The fund balance contribution in the 2016 budget is $1,367,430.

**Expired Sales and Use Tax Funds**

**Recycling Tax Fund**: The total 2016 budget appropriation for the Recycling Tax Fund is $2,545,300. These funds will be transferred to the Recycling Center Fund for additional processing infrastructure. Revenues are anticipated from interest and the scheduled re-payment from Boulder County city partners for prior year expenditures for the new Hazardous Materials recycling facility. The fund balance from prior years collections are intended for one-time capital expenditures for recycling. The fund balance use in the 2016 budget is $2,486,004.

**Special Use Funds Without Property / Sales and Use Tax Revenues**

**Disaster Recovery Fund:** This fund was created in 2014 to account for grant funding related for the County's flood recovery efforts. The total 2016 budget appropriation is $18,820,000. Budgeted expenditures equal available revenues for the 2016 budget. No contribution or use of fund balance is budgeted.

**Grants Fund**: The total 2016 budget appropriation for the Grants Fund is $12,000,000. Budgeted expenditures equal available revenues for the 2016 budget. No contribution or use of fund balance is budgeted.

**Workforce Fund**: The total 2016 budget appropriation for the Workforce Fund $6,000,000. Budgeted expenditures equal available revenues for the 2016 budget. No contribution or use of fund balance is budgeted.

**Better Building Grant Fund:** The total 2016 budget appropriation for the Better Building Grant Fund is $15,000, which will be funded from fund balance. The budgeted 2016 fund balance of $3,578,312 is legally restricted as a "loan loss reserve".

**Conservation Trust Fund**: The total 2016 budget appropriation for the Conservation Trust Fund is $1,854,655. This fund receives Colorado lottery receipts, which are used to purchase open space properties in accordance with the restrictions placed on the funds. The starting fund balance represents unexpended lottery receipts and interest revenues from prior years. The 2016 budgeted fund balance is $300,000, which is the fund target. The 2016 budgeted use of fund balance is $1,451,451.

**Clean Energy Options LID Fund**: The total 2016 budget appropriation for the Clean Energy Options LID Fund is $1,044,469. This fund was created in 2009, and set up to transact the County Property Assessed Clean Energy (PACE) program referred to as the ClimateSmart Loan Program. The program was funded from the sale of revenue bonds authorized by voters in the 2008 election. The budget appropriation is primarily for debt service on bonds, which are funded by assessments. The budgeted use of fund balance for 2016 is $154,408.

**Qualified Energy Conservation Bonds (QECB) Fund**: The total 2016 budget appropriation for the Qualified Energy Conservation Bonds (QECB) Fund is $561,106. The fund was created in 2010 as a capital projects fund which appropriated revenues from bond proceeds for multi-year projects that qualified for the Federal interest subsidy. When the projects were complete in 2014 this fund was converted to a debt service fund which is funded from revenue received from the Federal interest subsidy, and a transfer in from the General Fund ($412,027). The budgeted fund balance contribution in the 2016 budget is $465.

**Proprietary Funds**

**Risk Management Fund**: The total 2016 budget appropriation for the Risk Management Fund is $21,435,062. This is an internal services fund which operates the County's self-insured Property/Casualty and Workers' Compensation operations, as well as the self-insured Health and Dental insurance plan. Health and Dental insurance "premiums" are billed to all County departments and offices with budgeted benefits. For the remaining departments and office which do not budget for benefits the premiums are funded from a central pool within the General Fund. Employee's premiums are billed through payroll deductions. Since all the revenues (other than interest on investments) are internal, this fund would ideally have a $0 ending fund balance. The budgeted contribution to the 2016 fund balance is $364,016, which comes primarily from County's Health and Dental program in 2016.

**Fleet Services Fund**: The total 2016 budget appropriation for the Fleet Services Fund is $4,457,508. This fund was formed for the operation of the fleet servicing requirements for the County. Budgeted expenditures equal available revenues for the 2016 budget. No contribution or use of fund balance is budgeted.

**Recycling Center Fund**: The total 2016 budget appropriation for the Recycling Center Fund is $8,253,401. This enterprise fund operates the County's recycling operation. The fund balance usage in the 2016 budget is $252,320.

**Eldorado Springs LID Fund**: The total 2016 budget appropriation for the Eldorado Springs LID Fund $210,468. The fund expenditures are used to repay a loan from the State used for construction (this is funded from assessments on homes in the district), and for the operation of the facility (which is funded by fees billed to residents). 2016 will be the sixth year of operations for the facility. Additionally, the loan documentation with the State (used to fund capital expenditures) requires a three month operating reserve to be established once operations commence, which will be accrued over several years. The fund balance contribution in the 2016 budget is $1,229.

The total net usage of fund balance for all funds for the 2016 budget is $15,918,314 which is the revenue source to balance the 2016 budget. The most significant use of fund balance comes from these five funds:

$9.1 million in the **General Fund**
$1.1 million in the **Social Services Fund**
$2.5 million in the **Recycling Tax Fund**
$1.5 million in the **Conservation Trust Fund**
$1.2 million in the **Open Space I Fund**

## EXPENDITURES

Preparation of the 2014, 2015, and 2016 budgets has been greatly impacted by the County's recovery efforts to deal with the widespread flooding in Boulder County that occurred in September 2013. The scope of the work needed to fully recover from the flooding was not known when the 2014 budget was adopted in late 2013. It now appears that the recovery process and planned expenditures will take the County into the 2017 budget cycle.

Revenue projections to support the expenditure budgets have been problematic as well. There was a steep learning curve on how to work with multiple federal, state, and local entities. Complex reimbursement processes have made revenue prediction (both amount and timing) less than exact, which has had a significant affect the county's cash flow projection. Revenue forecasting has been a challenge.

The Boulder Board of County Commissioners made budget decisions regarding the recommended expenditure levels utilizing a combination of the following information:

- Budget staff presented budget expenditure projections, and the effect that expenditure decisions would have on property taxes need to balance the budget.
- Elected Official/Department Head requests presented at public hearings
- Non-profit agency discussions at public hearings
- Citizen input during public hearings held during the month of October

The Board of County Commissioners tentatively approved the 2016 Boulder County expenditure budget in a public budget work session held on November 5, 2015. All associated costs, or cost avoidances, for each budget request were presented and evaluated by the BOCC at the work session. The work session is the culmination of the decision making portion of the budget. The public hearing for the adoption of the 2016 was held on December 10, 2015. The County's total 2016 adopted budget for expenditures in all funds is $426,638,902.

The next table which shows Total Expenditures by Fund completes the discussion of the budget by fund.

**Total Expenditures by Fund**

| Fund Name | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|---|---|---|
| General | 186,745,341 | 175,699,375 | 185,232,619 |
| Disaster Recovery | 441,291 | 10,184,921 | 18,820,000 |
| Road & Bridge | 49,878,509 | 38,614,433 | 33,934,310 |
| Social Services | 45,296,788 | 53,699,361 | 53,831,113 |
| Recycling Tax | - | - | 2,545,300 |
| Developmental Disabilities | 5,686,515 | 5,748,236 | 6,826,990 |
| Grants | 16,840,714 | 12,000,000 | 12,000,000 |
| Workforce Boulder County | 5,201,068 | 6,032,931 | 6,000,000 |
| Health & Human Services | 4,059,342 | 4,075,544 | 4,125,493 |
| Eldorado Springs LID | 193,051 | 210,468 | 210,468 |
| Conservation Trust | 1,020,601 | 9,849 | 1,854,655 |
| Offender Management | 2,193,283 | 2,317,217 | 3,170,805 |
| Worthy Cause | 2,856,545 | 3,318,315 | 3,004,759 |
| Open Space Capital Improvement Fund I | 24,995,171 | 32,520,163 | 30,954,449 |
| Open Space Capital Improvement Fund II | 4,090,586 | 4,690,923 | 3,840,062 |
| Clean Energy Options LID Fund | 1,976,826 | 1,500,770 | 1,044,469 |
| Qualified Energy Conservation Bonds | 584,108 | 572,013 | 561,106 |
| Better Buildings Grant | 240,351 | 15,000 | 15,000 |
| Human Services Temporary Safety Net | 5,151,651 | 5,151,651 | 6,133,509 |
| Flood Recovery Sales Tax | - | 3,263,994 | 10,524,996 |
| Capital Expenditure | 15,757,320 | 24,223,794 | 7,862,828 |
| Risk Management | 20,447,254 | 19,201,670 | 21,435,062 |
| Fleet Services | 3,882,506 | 3,784,859 | 4,457,508 |
| Recycling Center | 5,705,099 | 5,305,748 | 8,253,401 |
| **ALL TOTAL EXPENDITURES** | **403,243,920** | **412,141,235** | **426,638,902** |

## EXPENDITURES BY FUNCTION

The previous discussion of fund expenditures is important as it relates to the requirement to balance the budget and ensure that each fund is fiscally sustainable. Since the adopting resolutions include information at a fund level, and the actual financial transactions operate within funds, this detail is useful.

An alternative approach is to look at the entire County budget by function. The 2016 budget is organized into six functional categories. The categories generally correspond to the Government Accounting, Auditing, and Financial Reporting (GAAFR) guidelines. This is done to make Boulder County budget data comparable to data from other governmental entities. A description of each function is provided below.

## COUNTY FUNCTIONS

### CONSERVATION/SUSTAINABILITY

Includes all expenditures to conserve and manage natural resources, which includes land, water, soil, historical assets and the wise use of energy. Services are provided by Board of County Commissioners Sustainability Programs, Resource Conservation and Historic Preservation, Parks & Open Space, Conservation Trust Fund, Open Space Funds, Eldorado Springs, and the Recycling Capital Improvement Fund.

### DEBT SERVICE

Includes all expenditures for interest and principal payments on general long-term debt and fiscal agent fees connected thereto. Payments in this category are provided for in the Road and Bridge Fund, Capital Expenditure Fund, Eldorado Springs LID Fund, Clean Energy Options LID Fund, Offender Management Fund, Qualified Energy Conservation Bonds Fund and Open Space Funds.

### GENERAL GOVERNMENT

Includes all expenditures for the administrative branch of county government. Services are provided by the Administrative Services Department, Countywide Services and Benefits, General Administration, Assessor, County Attorney, Board of County Commissioners, Clerk & Recorder, Land Use, Surveyor, Treasurer, Fleet Services Fund and Risk Management Fund.

### HEALTH & HUMAN SERVICES/ECONOMIC DEVELOPMENT

Includes all expenditures for the conservation and improvement of public health, to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves and to eliminate or ameliorate poverty and its causes. Services are provided by Boulder County Public Health, Community Services, Developmental Disabilities Fund, Health & Human Services Fund, Housing, Human Services Temporary Safety Net Fund, Mental Health Partners, Non-profit agencies, Social Services Fund, Worthy Cause Fund, and various Grant-Funded Programs.

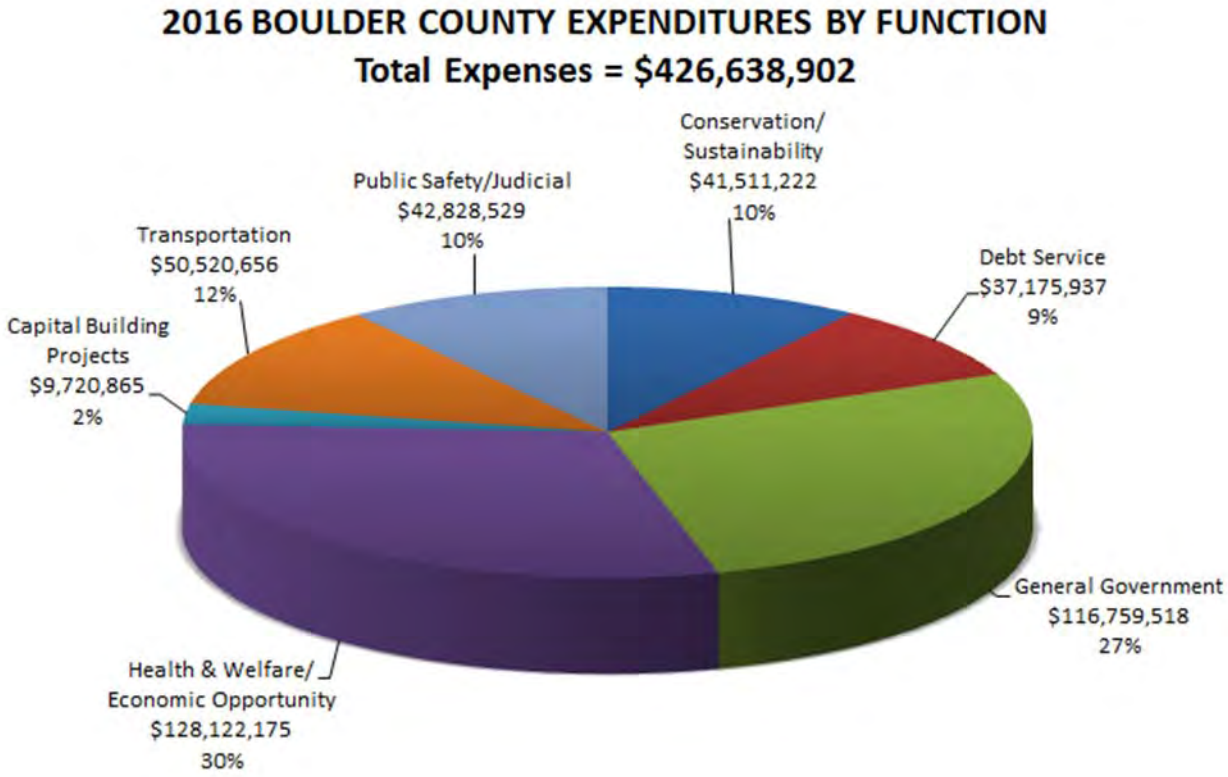
### TRANSPORTATION/CAPITAL BUILDING PROJECTS

Includes all expenditures for the construction and maintenance of public buildings, roadways, walkways, transit & bikeways, bridges & storm drainage. Services are provided by the Transportation Department, Road and Bridge Fund, the Building Services Division, and the Transportation Sales Tax. Includes intergovernmental expenditures for payments to cities for road improvements.

### PUBLIC SAFETY/JUDICIAL

Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services in this category are provided by the Coroner, Community Justice Services, District Attorney, Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), and Flood Control.

The pie chart that follows provides a "big picture" view of the budget allocation by functional category. Following the chart is a table that provides a "crosswalk" to map expenditures from the fund level to the functional level. This table assigns the budgeted expenditures in each cost center (a unit equal to or smaller than a Fund, and defining an organizational structure) within a fund to one of six primary functions. Detailed information regarding the expenditures for each cost center in the County, arranged by function, can also be found preceding the Glossary/Index section at the end of the book. The last table in this section provides a 3 year history of expenditures by function.



**2016 EXPENDITURE BUDGET BY FUNDS AND FUNCTIONS**

| | General | Disaster Recovery | Road & Bridge | Social Services | Recycling CIP | Developmental Disabilities | Grants | Workforce | Health & Human Services | Eldorado Springs LID | Conservation Trust | Offender Management |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **CONSERVATION/SUSTAINABILITY** | | | | | | | | | | | | |
| Admin Services - Resource Conservation | 1,238,203 | | | | | | | | | | | |
| BOCC - Sustainability | 1,731,891 | | | | | | | | | | | |
| Land Use - Forest Health/Sustainabilty | 35,000 | | | | | | | | | | | |
| Land Use - Historic Preservation | 50,000 | | | | | | | | | | | |
| Land Use - Energy Impact Offset | 30,000 | | | | | | | | | | | |
| Parks & Open Space | 21,578,356 | | | | | | | | | | | |
| Recycling CIP | | | | | 2,545,300 | | | | | | | |
| Eldorado Springs LID | | | | | | | | | | 87,810 | | |
| Conservation Trust | | | | | | | | | | | 1,854,655 | |
| Open Space Capital Improvement | | | | | | | | | | | | |
| Open Space 2008 Bond | | | | | | | | | | | | |
| Clean Energy Options LID | | | | | | | | | | | | |
| Better Buildings Grants | | | | | | | | | | | | |
| Recycling Center | | | | | | | | | | | | |
| **CONSERVATION/SUSTAINABILITY** | 24,663,450 | - | - | - | 2,545,300 | - | - | - | - | 87,810 | 1,854,655 | - |
| | | | | | | | | | | | | |
| **DEBT SERVICE** | | | | | | | | | | | | |
| COPs Lease Payments (Transp & Parks) | | | 659,298 | | | | | | | | | |
| Eldorado Springs LID Debt Service | | | | | | | | | | 122,658 | | |
| Offender Management Fund Debt Service | | | | | | | | | | | | 450,375 |
| Open Space 2009 and 2010 Bonds | | | | | | | | | | | | |
| Open Space 2011 Bonds | | | | | | | | | | | | |
| Open Space 2008 Bonds | | | | | | | | | | | | |
| Open Space 2013 Bonds | | | | | | | | | | | | |
| Clean Energy Option LID Debt Service | | | | | | | | | | | | |
| Qualified Energy Conservation Debt Service | | | | | | | | | | | | |
| Flood Recovery Sales Tax | | | | | | | | | | | | |
| Cap Expend Fund Lease Purchase 2012 | | | | | | | | | | | | |
| **TOTAL DEBT** | - | - | 659,298 | - | - | - | - | - | - | 122,658 | - | 450,375 |
| | | | | | | | | | | | | |
| **GENERAL GOVERNMENT** | | | | | | | | | | | | |
| Administrative Services | 15,678,945 | | | | | | | | | | | |
| Countywide Benefits | 28,449,076 | | | | | | | | | | | |
| Gen Admin Admin | 2,520,627 | | | | | | | | | | | |
| Gen Admin Emp Benefits | 2,413,704 | | | | | | | | | | | |
| Gen Admin Capital Outlay | 4,204,771 | | | | | | | | | | | |
| Software Services/County Website | 725,968 | | | | | | | | | | | |
| Building Utilities | 2,321,418 | | | | | | | | | | | |
| Assessor | 3,396,813 | | | | | | | | | | | |
| 2015 COPs Project Account | 10,000,000 | | | | | | | | | | | |
| County Attorney | 2,321,725 | | | | | | | | | | | |
| BOCC | 1,514,095 | | | | | | | | | | | |
| Flood Rebuild Permit Info Center | 289,686 | | | | | | | | | | | |
| Budget Office | 407,431 | | | | | | | | | | | |
| Clerk and Recorder | 6,661,777 | | | | | | | | | | | |
| Land Use Admin | 3,274,906 | | | | | | | | | | | |
| Land Use Medical Marijuana | 32,327 | | | | | | | | | | | |
| Surveyor | 23,000 | | | | | | | | | | | |
| Treasurer | 976,433 | | | | | | | | | | | |
| Flood Recovery Sales Tax | | | | | | | | | | | | |
| Internal Service/Risk Management | | | | | | | | | | | | |
| Fleet Services Fund | | | | | | | | | | | | |
| **TOTAL GENERAL GOVERNMENT** | 85,212,702 | | - | - | | - | - | - | - | - | - | - |

## 2016 EXPENDITURE BUDGET BY FUNDS AND FUNCTIONS

| Worthy Cause | Open Space 1 | Open Space 2 | Clean Energy Option LID | QECB | Better Buildings Grant | Human Services Safety Net | Flood Recovery Sales Tax | Capital Expenditure | Risk Management | Fleet Services | Recycling Center | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | 1,238,203 |
| | | | | | | | | | | | | 1,731,891 |
| | | | | | | | | | | | | 35,000 |
| | | | | | | | | | | | | 50,000 |
| | | | | | | | | | | | | 30,000 |
| | | | | | | | | | | | | 21,578,356 |
| | | | | | | | | | | | | 2,545,300 |
| | | | | | | | | | | | | 87,810 |
| | | | | | | | | | | | | 1,854,655 |
| | 6,633,905 | | | | | | | | | | | 6,633,905 |
| | | 705,006 | | | | | | | | | | 705,006 |
| | | | 34,495 | | | | | | | | | 34,495 |
| | | | | | 15,000 | | | | | | | 15,000 |
| | | | | | | | | | | | 4,971,601 | 4,971,601 |
| - | 6,633,905 | 705,006 | 34,495 | - | 15,000 | - | - | - | - | - | 4,971,601 | **41,511,222** |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | 387,203 | | | | 1,046,501 |
| | | | | | | | | | | | | 122,658 |
| | | | | | | | | | | | | 450,375 |
| | 10,127,813 | | | | | | | | | | | 10,127,813 |
| | 9,402,831 | | | | | | | | | | | 9,402,831 |
| | | 3,135,056 | | | | | | | | | | 3,135,056 |
| | 4,789,900 | | | | | | | | | | | 4,789,900 |
| | | | 1,009,974 | | | | | | | | | 1,009,974 |
| | | | | 561,106 | | | | | | | | 561,106 |
| | | | | | | | 4,870,750 | | | | | 4,870,750 |
| | | | | | | | | 1,658,973 | | | | 1,658,973 |
| 0 | 24,320,544 | 3,135,056 | 1,009,974 | 561,106 | - | - | 4,870,750 | 2,046,176 | - | - | - | **37,175,937** |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | 15,678,945 |
| | | | | | | | | | | | | 28,449,076 |
| | | | | | | | | | | | | 2,520,627 |
| | | | | | | | | | | | | 2,413,704 |
| | | | | | | | | | | | | 4,204,771 |
| | | | | | | | | | | | | 725,968 |
| | | | | | | | | | | | | 2,321,418 |
| | | | | | | | | | | | | 3,396,813 |
| | | | | | | | | | | | | 10,000,000 |
| | | | | | | | | | | | | 2,321,725 |
| | | | | | | | | | | | | 1,514,095 |
| | | | | | | | | | | | | 289,686 |
| | | | | | | | | | | | | 407,431 |
| | | | | | | | | | | | | 6,661,777 |
| | | | | | | | | | | | | 3,274,906 |
| | | | | | | | | | | | | 32,327 |
| | | | | | | | | | | | | 23,000 |
| | | | | | | | | | | | | 976,433 |
| | | | | | | | 5,654,246 | | | | | 5,654,246 |
| | | | | | | | | | 21,435,062 | | | 21,435,062 |
| | | | | | | | | | | 4,457,508 | | 4,457,508 |
| - | - | - | - | - | - | - | 5,654,246 | - | 21,435,062 | 4,457,508 | - | **116,759,518** |

**2016 EXPENDITURE BUDGET BY FUNDS AND FUNCTIONS**

| | General | Disaster Recovery | Road | Social Services | Recycling CIP | Developmental Disabilities | Grants | Workforce | Health & Human Services | Eldorado Springs LID | Conservation Trust | Offender Management |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **HEALTH & HUMAN SERVICES/ ECONOMIC DEVELOPMENT** | | | | | | | | | | | | |
| Countywide Services - Niwot LID Tax | 126,000 | | | | | | | | | | | |
| Non-profit Agencies | 3,137,102 | | | | | | | | | | | |
| Public Health Department | 6,165,757 | | | | | | | | | | | |
| Public Health - Genesis | 107,866 | | | | | | | | | | | |
| Public Health - Mosquito Control | 418,092 | | | | | | | | | | | |
| Mental Health Partners | 3,073,077 | | | | | | | | | | | |
| Community Services | 1,935,381 | | | | | | | | | | | |
| Community Services - Nonnprofit Grants | 1,399,939 | | | | | | | | | | | |
| Housing & Family Self Sufficiency | 1,017,097 | | | | | | | | | | | |
| Disaster Recovery & Hazard Mitigation Grant | | 18,820,000 | | | | | | | | | | |
| Social Services | | | | 51,312,354 | | | | | | | | |
| Social Services - IMPACT Program | | | | 2,518,759 | | | | | | | | |
| Developmental Disabilities | | | | | | 6,826,990 | | | | | | |
| Grant Funded Programs | | | | | | | 12,000,000 | | | | | |
| Workforce Boulder County | | | | | | | | 6,000,000 | | | | |
| Health & Humans Services Fund | | | | | | | | | 4,125,493 | | | |
| Worthy Cause Fund | | | | | | | | | | | | |
| Human Services Temporary Safety Net | | | | | | | | | | | | |
| **TOTAL HEALTH & HUMAN SERVICES/ ECONOMIC DEVELOPMENT** | 17,380,311 | 18,820,000 | - | 53,831,113 | | 6,826,990 | 12,000,000 | 6,000,000 | 4,125,493 | - | - | - |
| | | | | | | | | | | | | |
| **TRANSPORTATION/CAPITAL BUILDING PROJECTS** | | | | | | | | | | | | |
| 2013 Flood Reimbursement | 13,100,000 | | | | | | | | | | | |
| Transportation Admin & Alternative Modes | 3,361,454 | | | | | | | | | | | |
| Transportation Sales Tax 2001-Trails | 784,190 | | | | | | | | | | | |
| Capital Equipment & Road Projects | | | 19,457,118 | | | | | | | | | |
| Road Maintenance | | | 8,857,469 | | | | | | | | | |
| Payments to Cities | | | 535,234 | | | | | | | | | |
| 7-Year Transportation Sales Tax | | | 4,425,191 | | | | | | | | | |
| Jail Capital Projects | | | | | | | | | | | | 622,413 |
| CEF Parks Fairgrounds Minor Projects | | | | | | | | | | | | |
| CEF Human Services & Coroner Bldgs. | | | | | | | | | | | | |
| Capital Expenditure Fund - Other | | | | | | | | | | | | |
| Recycling CIP Projects | | | | | | | | | | | | |
| **TOTAL TRANSPORTATION/CAPITAL BUILDING PROJECTS** | 17,245,644 | - | 33,275,012 | - | - | - | - | - | - | - | - | 622,413 |
| | | | | | | | | | | | | |
| **PUBLIC SAFETY/JUDICIAL** | | | | | | | | | | | | |
| Coroner | 1,023,241 | | | | | | | | | | | |
| Community Services - Justice Services | 3,212,691 | | | | | | | | | | | |
| District Attorney | 5,369,358 | | | | | | | | | | | |
| Land Use - Wildfire Mitigation | 16,000 | | | | | | | | | | | |
| Sheriff - Administration | 7,280,722 | | | | | | | | | | | |
| Sheriff - Jail | 11,994,037 | | | | | | | | | | | |
| Sheriff - Operations | 8,820,753 | | | | | | | | | | | |
| Sheriff - Communications Center | 3,007,676 | | | | | | | | | | | |
| Transportation Flood Control | 6,034 | | | | | | | | | | | |
| Integrated Treatment Courts | | | | | | | | | | | | 533,787 |
| Jail Expansion | | | | | | | | | | | | 1,246,152 |
| PACE Program | | | | | | | | | | | | 318,078 |
| **TOTAL PUBLIC SAFETY/JUDICIAL** | 40,730,512 | - | - | - | | - | - | - | - | - | - | 2,098,017 |
| **TOTAL ALL FUNCTIONS** | 185,232,619 | 18,820,000 | 33,934,310 | 53,831,113 | 2,545,300 | 6,826,990 | 12,000,000 | 6,000,000 | 4,125,493 | 210,468 | 1,854,655 | 3,170,805 |

**2016 EXPENDITURE BUDGET BY FUNDS AND FUNCTIONS**

| Worthy Cause | Open Space 1 | Open Space 2 | Clean Energy Option LID | QECB | Better Buildings Grant | Human Services Safety Net | Flood Recovery Sales Tax | Capital Expenditure | Risk Management | Fleet Services | Recycling Center | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | |
| | | | | | | | | | | | | 126,000 |
| | | | | | | | | | | | | 3,137,102 |
| | | | | | | | | | | | | 6,165,757 |
| | | | | | | | | | | | | 107,866 |
| | | | | | | | | | | | | 418,092 |
| | | | | | | | | | | | | 3,073,077 |
| | | | | | | | | | | | | 1,935,381 |
| | | | | | | | | | | | | 1,399,939 |
| | | | | | | | | | | | | 1,017,097 |
| | | | | | | | | | | | | 18,820,000 |
| | | | | | | | | | | | | 51,312,354 |
| | | | | | | | | | | | | 2,518,759 |
| | | | | | | | | | | | | 6,826,990 |
| | | | | | | | | | | | | 12,000,000 |
| | | | | | | | | | | | | 6,000,000 |
| | | | | | | | | | | | | 4,125,493 |
| 3,004,759 | | | | | | | | | | | | 3,004,759 |
| | | | | | | 6,133,509 | | | | | | 6,133,509 |
| 3,004,759 | - | - | - | - | - | 6,133,509 | - | - | - | - | - | **128,122,175** |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | 13,100,000 |
| | | | | | | | | | | | | 3,361,454 |
| | | | | | | | | | | | | 784,190 |
| | | | | | | | | | | | | 19,457,118 |
| | | | | | | | | | | | | 8,857,469 |
| | | | | | | | | | | | | 535,234 |
| | | | | | | | | | | | | 4,425,191 |
| | | | | | | | | | | | | 622,413 |
| | | | | | | | | 71,440 | | | | 71,440 |
| | | | | | | | | 250,000 | | | | 250,000 |
| | | | | | | | | 5,495,212 | | | | 5,495,212 |
| | | | | | | | | | | | 3,281,800 | 3,281,800 |
| - | - | - | - | - | - | - | - | 5,816,652 | - | - | 3,281,800 | **60,241,521** |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | 1,023,241 |
| | | | | | | | | | | | | 3,212,691 |
| | | | | | | | | | | | | 5,369,358 |
| | | | | | | | | | | | | 16,000 |
| | | | | | | | | | | | | 7,280,722 |
| | | | | | | | | | | | | 11,994,037 |
| | | | | | | | | | | | | 8,820,753 |
| | | | | | | | | | | | | 3,007,676 |
| | | | | | | | | | | | | 6,034 |
| | | | | | | | | | | | | 533,787 |
| | | | | | | | | | | | | 1,246,152 |
| | | | | | | | | | | | | 318,078 |
| - | - | - | - | - | - | - | - | - | - | - | - | **42,828,529** |
| 3,004,759 | 30,954,449 | 3,840,062 | 1,044,469 | 561,106 | 15,000 | 6,133,509 | 10,524,996 | 7,862,828 | 21,435,062 | 4,457,508 | 8,253,401 | **426,638,902** |

## Expenditures by Function - 3 Year History

| CONSERVATION/SUSTAINABILITY | ACTUAL 2014 | BUDGET 2015 (Original) | ESTIMATE 2015 | BUDGET 2016 |
|---|---|---|---|---|
| ADMINISTRATIVE SERVICES | | | | |
| Resource Conservation | 7,179,027 | 1,210,462 | 1,220,472 | 1,238,203 |
| BOARD OF COUNTY COMMISSIONERS | | | | |
| Sustainability | 2,139,513 | 1,958,843 | 1,958,843 | 1,731,891 |
| LAND USE | | | | |
| Historic Preservation | 600 | 50,000 | 156,475 | 50,000 |
| Forest Health & Sustainablitiy | 16,804 | 15,000 | 35,000 | 35,000 |
| BC Energy Impact Offset | 0 | 20,000 | 50,000 | 30,000 |
| PARKS & OPEN SPACE | | | | |
| Administration/All Other Programs | 14,085,964 | 20,113,611 | 18,243,665 | 20,154,252 |
| Construction Projects | 81,467 | 83,306 | 83,306 | 83,306 |
| Extension Office | 640,921 | 651,625 | 684,805 | 670,161 |
| Youth Corp. | 564,252 | 636,929 | 636,929 | 670,637 |
| DISASTER RECOVERY FUND | - | 5,348,218 | - | - |
| RECYCLING CIP FUND | - | - | - | 2,545,300 |
| ELDORADO SPRINGS FUND | 151,566 | 87,810 | 87,810 | 87,810 |
| CONSERVATION TRUST FUND | 1,020,601 | 1,426,755 | 9,849 | 1,854,655 |
| OPEN SPACE 2005 & 2011 BONDS | 4,506,939 | 9,406,035 | 8,189,680 | 6,633,905 |
| OPEN SPACE 2008 BOND | 955,798 | 705,006 | 1,559,035 | 705,006 |
| CLEAN ENERGY OPTIONS LID FUND | - | 42,222 | 7,727 | 34,495 |
| QUALIFIED ENERGY CONSERVATION BOND FUND | - | - | - | - |
| BETTER BUILDING GRANTS FUND | 240,351 | - | 15,000 | 15,000 |
| RECYCLING CENTER FUND | 5,705,099 | 5,305,748 | 5,015,748 | 4,971,601 |
| **CONSERVATION/SUSTAINABILITY TOTAL** | **37,288,902** | **47,061,570** | **37,954,344** | **41,511,222** |

| DEBT SERVICE | ACTUAL 2014 | BUDGET 2015 (Original) | ESTIMATE 2015 | BUDGET 2016 |
|---|---|---|---|---|
| COPS LEASE PAYMENTS (TRANSPORTATION & PARKS) | 1,047,808 | 1,048,361 | 1,048,361 | 1,046,501 |
| ELDORADO SPRINGS DEBT | 41,485 | 122,658 | 122,658 | 122,658 |
| OFFENDER MANAGEMENT FUND BOND 04 | 447,818 | 449,655 | 449,655 | 450,375 |
| OPEN SPACE 2005 BOND ACCOUNT | 1,148,775 | 2,849,650 | 2,849,650 | - |
| OPEN SPACE 2006 BOND ACCOUNT | 150 | (150) | - | - |
| OPEN SPACE 2009 BOND ACCOUNT | 6,436,138 | 6,410,938 | 6,410,938 | 6,410,413 |
| OPEN SPACE 2010 BOND ACCOUNT | 3,728,486 | 3,730,400 | 3,730,400 | 3,717,400 |
| OPEN SPACE 2011 BOND ACCOUNT | 6,550,119 | 6,549,845 | 6,549,845 | 9,402,831 |
| OPEN SPACE 2013 BOND ACCOUNT | 2,624,564 | 4,789,650 | 4,789,650 | 4,789,900 |
| OPEN SPACE 2008 BOND ACCOUNT | 3,134,788 | 3,131,888 | 3,131,888 | 3,135,056 |
| CLEAN ENERGY OPTIONS LID | 1,976,826 | 1,109,020 | 1,493,043 | 1,009,974 |
| QUALIFIED ENERGY CONSERVATION BOND FUND | 584,108 | 572,013 | 572,013 | 561,106 |
| FLOOD RECOVERY SALES TAX | - | - | 3,263,994 | 4,870,750 |
| CAPITAL EXPENDITURE FUND (2012 COPs) | 1,656,973 | 1,658,773 | 1,658,773 | 1,658,973 |
| **DEBT SERVICE TOTAL** | **29,378,038** | **32,422,701** | **36,070,868** | **37,175,937** |

## Expenditures by Function - 3 Year History (continued)

| GENERAL GOVERNMENT | ACTUAL 2014 | BUDGET 2015 (Original) | ESTIMATE 2015 | BUDGET 2016 |
|---|---|---|---|---|
| ADMINISTRATIVE SERVICES | | | | |
| Administrative Services Admin Division | 707,840 | 684,346 | 693,904 | 776,657 |
| Mailing & Printing | 396,301 | 438,224 | 368,224 | 131,222 |
| Board of Equalization | 66,412 | 98,539 | 168,539 | 101,619 |
| Human Resources | 1,170,680 | 1,227,875 | 1,227,875 | 1,281,618 |
| Financial Services | 1,245,542 | 1,321,467 | 1,321,467 | 1,417,059 |
| Information Services | 6,231,805 | 6,684,223 | 6,736,723 | 7,075,392 |
| Security | 209,759 | 268,144 | 271,644 | 330,018 |
| Facilities Administration & Maintenance | 3,875,755 | 4,329,478 | 4,315,968 | 4,565,360 |
| ORGANIZATIONAL ADMINISTRATION | 26,320,813 | 27,930,275 | 27,649,723 | 28,449,076 |
| GENERAL ADMINISTRATION | | | | |
| General Administration Admin | 5,980,535 | 3,761,546 | 761,546 | 2,520,627 |
| Employee Benefits | 1,344,114 | 2,176,568 | 2,176,568 | 2,413,704 |
| Capital Equipment | 3,125,900 | 3,837,951 | 5,004,537 | 4,204,771 |
| Software Services | 658,804 | 700,968 | 700,968 | 725,968 |
| BUILDING UTILITIES | 2,041,261 | 2,148,640 | 2,148,640 | 2,321,418 |
| ASSESSOR | 3,201,445 | 3,277,590 | 3,277,590 | 3,396,813 |
| COUNTY ATTORNEY | 1,938,930 | 2,246,327 | 2,246,327 | 2,321,725 |
| BOARD OF COUNTY COMMISSIONERS | | | | |
| BOCC | 1,511,700 | 1,641,825 | 1,609,127 | 1,514,095 |
| Flood Rebuild Permit Info Center | 235,031 | 278,004 | 278,004 | 289,686 |
| Budget | 381,977 | 386,999 | 386,999 | 407,431 |
| CLERK & RECORDER | | | | |
| Administration | 507,262 | 482,954 | 482,954 | 505,081 |
| Motor Vehicle Division | 2,080,716 | 2,166,049 | 2,166,049 | 2,214,096 |
| Elections | 2,131,975 | 1,640,651 | 1,640,651 | 3,248,514 |
| Recording | 532,462 | 621,164 | 621,164 | 623,293 |
| Electronic Filing | 296,789 | 75,000 | 139,506 | 70,793 |
| LAND USE | | | | |
| Administration | 2,985,731 | 3,121,695 | 3,191,967 | 3,274,906 |
| Medical Marijuana | 26,970 | 33,646 | 33,646 | 32,327 |
| SURVEYOR | 22,990 | 23,000 | 23,000 | 23,000 |
| TREASURER | 969,832 | 982,921 | 982,921 | 976,433 |
| GENERAL FUND CERTIFICATES OF PARTICIPATION (2015 COPs) | - | - | 8,322,452 | 10,000,000 |
| FLOOD RECOVERY SALES TAX | - | 8,703,481 | - | 5,654,246 |
| RISK MANAGEMENT FUND | 20,447,254 | 23,200,956 | 19,201,670 | 21,435,062 |
| FLEET SERVICES | 3,882,506 | 4,376,950 | 3,784,859 | 4,457,508 |
| **GENERAL GOVERNMENT TOTAL** | **94,529,091** | **108,867,456** | **101,935,212** | **116,759,518** |

Note: General Administration 2014 estimate includes offset to Flood budgeted expenses estimated in other areas

## Expenditures by Function - 3 Year History (continued)

| HEALTH & HUMAN SERVICES/ECONOMIC DEVELOPMENT | ACTUAL 2014 | BUDGET 2015 (Original) | ESTIMATE 2015 | BUDGET 2016 |
|---|---|---|---|---|
| COUNTYWIDE SERVICES & BENEFITS | | | | |
| Niwot LID Tax - Marketing | 120,423 | 92,000 | 174,363 | 126,000 |
| NON-PROFIT AGENCIES | | | | |
| Non-Profit Agencies | 3,121,952 | 3,106,409 | 3,402,017 | 3,137,102 |
| Mental Health | 2,519,347 | 3,073,077 | 3,073,077 | 3,073,077 |
| Public Health Department & Genesis Program | 6,447,705 | 5,874,358 | 5,874,358 | 6,273,623 |
| Mosquito Control | 397,626 | 410,626 | 420,621 | 418,092 |
| COMMUNITY SERVICES | | | | |
| Administration | 467,161 | 568,709 | 568,709 | 682,667 |
| Veterans' Office | 139,486 | 140,354 | 140,354 | 144,050 |
| Child Protectioin | 32,718 | 33,013 | 33,013 | 34,081 |
| Volunteer Initiative | 74,309 | 80,478 | 80,478 | 87,844 |
| 50 Plus | 49,254 | 49,254 | 49,254 | 49,254 |
| Healthy Youth Alliance | 76,479 | 77,638 | 77,638 | 80,688 |
| Aging Services | 763,461 | 834,814 | 834,814 | 856,797 |
| CS Nonprofits | 1,405,089 | 1,415,089 | 1,415,089 | 1,399,939 |
| HOUSING | | | | |
| Housing Department | 764,594 | 782,336 | 782,336 | 797,909 |
| Family Self Sufficiency | 184,664 | 219,147 | 219,147 | 219,188 |
| DISASTER RECOVERY FUND | 441,291 | 29,167,382 | 10,184,921 | 18,820,000 |
| SOCIAL SERVICES FUND | 45,296,788 | 50,935,446 | 53,699,361 | 53,831,113 |
| DEVELOPMENTAL DISABILITIES FUND | 5,686,515 | 5,748,236 | 5,748,236 | 6,826,990 |
| GRANT FUNDED PROGRAMS | 16,840,714 | 12,000,000 | 12,000,000 | 12,000,000 |
| WORKFORCE BOULDER COUNTY | 5,201,068 | 7,433,000 | 6,032,931 | 6,000,000 |
| HEALTH & HUMAN SERVICES FUND | 4,059,342 | 4,075,544 | 4,075,544 | 4,125,493 |
| WORTHY CAUSE FUND | 2,856,545 | 3,519,827 | 3,318,315 | 3,004,759 |
| HUMAN SERVICES SAFETY NET FUND | 5,151,651 | 5,151,651 | 5,151,651 | 6,133,509 |
| **HEALTH & HUMAN SERVICES/ECONOMIC DEVELOPMENT TOTAL** | **102,098,182** | **134,788,388** | **117,356,227** | **128,122,175** |

## Expenditures by Function - 3 Year History (continued)

| TRANSPORTATION/CAPITAL BUILDING PROJECTS | ACTUAL 2014 | BUDGET 2015 (Original) | ESTIMATE 2015 | BUDGET 2016 |
|---|---|---|---|---|
| GENERAL FUND 2013 FLOOD REIMBURSEMENTS | 28,879,443 | | 9,663,890 | 13,100,000 |
| TRANSPORTATION | | | | |
| Administration and Alternative Modes | 8,185,998 | 5,050,787 | 3,995,373 | 3,361,454 |
| Transportation Sales Tax 2001 - Trails | 73,917 | 742,748 | 3,255,893 | 784,190 |
| ROAD & BRIDGE FUND | | | | |
| Capital Equipment and Road Projects | 30,803,828 | 39,248,556 | 20,472,167 | 19,457,118 |
| Road Maintenance & Administration | 12,274,499 | 8,909,468 | 8,909,468 | 8,857,469 |
| Payments to Cities | 431,618 | 447,226 | 447,226 | 535,234 |
| ROAD SALES TAX | 5,708,444 | 4,262,150 | 8,125,102 | 4,425,191 |
| OFFENDER MANAGAGEMENT JAIL CAPITAL PROJECTS | - | - | - | 622,413 |
| PARKS FAIRGROUNDS MINOR PROJECTS | - | 79,553 | 107,093 | 71,440 |
| CAPITAL EXPENDITURE FUND PROJECTS | 13,712,659 | 16,001,680 | 22,070,037 | 5,745,212 |
| RECYCLING CAPITAL IMPROVEMENTS PROJECTS | - | - | 290,000 | 3,281,800 |
| **TRANSPORTATION/CAPITAL BUILDING PROJECTS TOTAL** | **100,070,406** | **74,742,168** | **77,336,249** | **60,241,521** |

| PUBLIC SAFETY/JUDICIAL | ACTUAL 2014 | BUDGET 2015 (Original) | ESTIMATE 2015 | BUDGET 2016 |
|---|---|---|---|---|
| CORONER | 1,036,166 | 971,963 | 1,063,591 | 1,023,241 |
| BOARD OF COUNTY COMMISSIONERS | | | | |
| Fire Recovery Center | 23,659 | - | - | - |
| COMMUNITY SERVICES | 3,044,242 | 3,137,968 | 3,137,968 | 3,212,691 |
| DISTRICT ATTORNEY | 4,877,969 | 5,146,354 | 5,146,354 | 5,369,358 |
| LAND USE - Wildfire Mitigation | 84,369 | 16,000 | 22,000 | 16,000 |
| SHERIFF | | | | |
| Administration/All Other Programs | 4,489,856 | 5,556,293 | 5,908,606 | 5,922,889 |
| Technical Services | 421,717 | 474,435 | 474,435 | 484,645 |
| Jail Administration | 12,500,689 | 11,953,881 | 12,003,106 | 11,994,037 |
| Operations | 8,547,790 | 8,309,466 | 8,177,821 | 8,820,753 |
| Records | 709,148 | 818,737 | 818,737 | 873,188 |
| COMMUNICATIONS CENTER | 2,327,375 | 2,699,088 | 2,862,121 | 3,007,676 |
| TRANSPORTATION - Flood Control | 70,856 | 6,034 | 6,034 | 6,034 |
| OFFENDER MANAGEMENT FUND | | | | |
| Integrated Treatment Center | 498,905 | 515,990 | 515,990 | 533,787 |
| Jail Expansion | 928,482 | 1,033,494 | 1,033,494 | 1,246,152 |
| PACE | 318,078 | 318,078 | 318,078 | 318,078 |
| **PUBLIC SAFETY / JUDICIAL TOTAL** | **39,879,301** | **40,957,781** | **41,488,335** | **42,828,529** |
| | | | | |
| **TOTAL EXPENDITURES ALL FUNCTIONS** | **403,243,920** | **438,840,064** | **412,141,235** | **426,638,902** |

## LONG RANGE PLANNING

The County uses a long-range planning analysis in order to observe the long-term effect of budgetary decisions. We have included an example of our financial forecasting in this document that shows the sensitivity of fund balance to both revenues and expenditures for a group of funds that are used for Open Space acquisitions, funding debt service on current bonded debt, and land maintenance expenditures. The revenue source is primarily sales and use tax, which is a very volatile resource, as well as the relatively minor interest on investments and lottery proceeds revenue which are assumed to be consistent throughout the model (interest is assumed at current rates which are very low).

The multi-year funding analysis includes a number of assumptions for 2015 estimates. We used revenue collections for the first nine months of the year (at the time that this model was derived), with an extrapolation of the remaining three months along with consideration of the economic growth taking place in the County. This produces a revenue growth of 3.9% above the prior year (2014) actuals. The 2015 expenditures were estimated using the Current Budget (also used by our financial accounting system as a "not-to-exceed" budget block), which is the maximum possible total expenditures.

The 2016 budget is comprised of the approved budget requests for debt service and open space acquisition and maintenance, along with an assumption that we will see a 4% growth in sales and use tax revenues above 2015 estimates. The revenue assumption is formed partly from data that is already known, such as pending building projects within the County that will generate use tax. The assumption also anticipates that sales tax revenue for 2016 will continue to grow, but not as fast as we saw in 2014 (9.2%). The expenditures budgeted for 2016 will once again be the maximum allowed by our financial system.

The time horizon for this multi-year funding analysis is 2030. This has significance since it is the year in which the current bonded debt service ends. Unlike land acquisitions, which can be delayed or scaled if revenues fall, debt service is an obligation that the County has through 2030. The current sales and use tax revenues will expire in 2030 as well. Debt schedules are known and are recognized in the model, and accelerators are used for personnel costs to reflect inflation.

For revenue projections in future years, we ran a ten year history of sales and use tax, which includes the effect of the 2008 recession where we saw a decrease of over 9% in these revenues. The average over that time period was an increase of 2.55%; therefore a 2% accelerator is used starting in 2017 and going through 2030. We believe that this conservative approach will result in an adequate projection for multi-year planning for the Open Space programs.

# OPEN SPACE MULTI-YEAR FUNDING ANALYSIS

**Sales & Use Tax: 2013 Actuals, 2014 Actuals (2013 +9.2%), 2015 (2014 +3.9%), 2016 (2015 + 4%), 2017-2030 (+2% above prior year)**

## OPEN SPACE CAPITAL IMPROVEMENT FUND I (FUND 026)

| | 2013 Actuals | 2014 Actuals | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Fund 026 GAD (Debt Service and Sales/Use Tax Expires 2019)** | | | Estimated | Final | | | | | | | | | | | | | | |
| **Revenues:** | | | | | | | | | | | | | | | | | | |
| Sales and Use Tax (0.25% rate from 2010) | 11,031,211 | 12,046,583 | 12,513,265 | 13,013,795 | 13,274,070 | 13,539,552 | 13,810,343 | | | | | | | | | | | |
| Increase over prior year | | 9.2% | 3.9% | 4% | 2% | 2% | 2% | | | | | | | | | | | |
| Interest and Other revenues | 471,277 | 229,751 | 198,736 | 196,263 | 197,000 | 197,000 | 197,000 | | | | | | | | | | | |
| Bond Proceeds * | 25,405,257 | | | | | | | | | | | | | | | | | |
| Transfer In | 3,730,793 | 3,483,205 | 3,483,205 | 3,483,205 | 3,483,205 | 3,483,205 | 3,483,205 | | | | | | | | | | | |
| **Revenue Total** | **40,638,537** | **15,759,539** | **16,195,206** | **16,693,263** | **16,954,275** | **17,219,757** | **17,490,548** | | | | | | | | | | | |
| **Expenditures:** | | | | | | | | | | | | | | | | | | |
| Debt Service | 40,548,776 | 12,788,488 | 14,929,688 | 14,917,713 | 14,894,200 | 14,881,600 | 14,876,125 | | | | | | | | | | | |
| Operating (Bank Charges) | 990 | 1,228 | 1,300 | | | | | | | | | | | | | | | |
| 2014 Adopted Early Carryover | | | 750,000 | | | | | | | | | | | | | | | |
| 2014 Carryover Supplemental | - | - | **57,635** | | | | | | | | | | | | | | | |
| **Expenditure Total** | **40,549,766** | **12,789,716** | **15,738,623** | **14,917,713** | **14,894,200** | **14,881,600** | **14,876,125** | | | | | | | | | | | |
| **Sub-Total: Fund 026 GAD annual balance contribution** | 88,771 | 2,969,823 | 456,582 | 1,775,551 | 2,060,075 | 2,338,157 | 2,614,423 | - | - | - | - | - | - | - | - | - | - | - |
| ***A. GAD Available Fund Balance*** | **3,111,631** | **6,081,454** | **6,538,037** | **8,313,587** | **10,373,663** | **12,711,820** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** | **15,326,242** |
| **Fund 026 OS5 (Debt Service Expires 2025)** | | | | | | | | | | | | | | | | | | |
| **Revenues:** | | | | | | | | | | | | | | | | | | |
| Sales and Use Tax (0.1% rate ) | 4,412,468 | 4,818,663 | 5,005,306 | 5,205,519 | 5,309,630 | 5,415,822 | 5,524,139 | 5,634,621 | 5,747,314 | 5,862,260 | 5,979,505 | 6,099,095 | 6,221,077 | 3,172,749 | 3,236,204 | 3,300,929 | 3,366,947 | 3,434,286 |
| Increase over prior year | | 9.2% | 3.9% | 4% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% |
| Bond Proceeds | | | | | | | | | | | | | | | | | | |
| Interest and Other revenues | 9,388 | 55,553 | 20,150 | 20,027 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Revenue Total** | **4,421,856** | **4,874,216** | **5,025,456** | **5,225,546** | **5,309,630** | **5,415,822** | **5,524,139** | **5,634,621** | **5,747,314** | **5,862,260** | **5,979,505** | **6,099,095** | **6,221,077** | **3,172,749** | **3,236,204** | **3,300,929** | **3,366,947** | **3,434,286** |
| **Expenditures:** | | | | | | | | | | | | | | | | | | |
| Debt Service | 1,821,379 | 2,781,258 | 4,481,257 | 4,483,943 | 4,468,432 | 4,460,898 | 4,441,339 | 4,424,819 | 4,406,276 | 4,395,582 | 4,382,611 | 4,377,236 | 4,359,458 | | | | | |
| Land Maintenance (accelerate annually for salary growth @) 2% | 1,497,339 | 1,369,169 | 1,602,467 | 1,577,040 | 1,608,581 | 1,640,752 | 1,673,567 | 1,707,039 | 1,741,180 | 1,776,003 | 1,811,523 | 1,847,754 | 1,884,709 | 3,035,981 | 3,096,700 | 3,158,634 | 3,221,807 | 3,286,243 |
| Required Land Maintenance per ballot = 10% of revenues through 2024 10% | 441,247 | 481,866 | 500,531 | 520,552 | 530,963 | 541,582 | 552,414 | 563,462 | 574,731 | 586,226 | 597,951 | 609,910 | | | | | | |
| and then all revenue is obligated to Land Maintenance going forward. | | | | | | | | | | | | | | | | | | |
| Transfer Out to Sheriff's Department for OS Deputies | | 112,198 | 112,198 | 112,198 | 114,442 | 116,731 | 119,065 | 121,447 | 123,876 | 126,353 | 128,880 | 131,458 | 134,087 | 136,769 | 139,504 | 142,294 | 145,140 | 148,043 |
| 2014 Adopted Early Carryover | | | 400,000 | | | | | | | | | | | | | | | |
| 2014 Carryover Supplemental | - | - | **185,620** | | | | | | | | | | | | | | | |
| **Expenditure Total** | **3,318,718** | **4,262,625** | **6,781,542** | **6,173,181** | **6,191,455** | **6,218,381** | **6,233,972** | **6,253,305** | **6,271,331** | **6,297,938** | **6,323,014** | **6,356,448** | **6,378,254** | **3,172,749** | **3,236,204** | **3,300,929** | **3,366,947** | **3,434,286** |
| **Sub-Total: Fund 026 OS5 annual balance contribution** | 1,103,138 | 611,591 | (1,756,086) | (947,635) | (881,825) | (802,559) | (709,833) | (618,683) | (524,017) | (435,678) | (343,509) | (257,352) | (157,176) | - | - | - | - | - |
| ***B. OS5 Available Fund Balance*** | **5,427,173** | **6,038,760** | **4,282,674** | **3,335,039** | **2,453,214** | **1,650,655** | **940,822** | **322,139** | **(201,878)** | **(637,557)** | **(981,066)** | **(1,238,418)** | **(1,395,594)** | **(1,395,594)** | **(1,395,594)** | **(1,395,594)** | **(1,395,594)** | **(1,395,594)** |
| **Fund 026 O11 (Debt Service and Sales/Use Tax Expires 2030)** | | | | | | | | | | | | | | | | | | |
| **Revenues:** | | | | | | | | | | | | | | | | | | |
| Sales and Use Tax (0.15% rate) | 6,612,659 | 7,220,744 | 7,507,959 | 7,808,278 | 7,964,444 | 8,123,733 | 8,286,207 | 8,451,932 | 8,620,970 | 8,793,390 | 8,969,257 | 9,148,643 | 9,331,615 | 9,518,248 | 9,708,613 | 9,902,785 | 10,100,841 | 10,302,857 |
| Increase over prior year | | 9.2% | 3.9% | 4% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% |
| Bond Proceeds | | | | | | | | | | | | | | | | | | |
| Interest and Other Revenue | 19,252 | 112,112 | 23,920 | 23,920 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Revenue Total** | **6,631,912** | **7,332,857** | **7,531,879** | **7,832,198** | **7,964,444** | **8,123,733** | **8,286,207** | **8,451,932** | **8,620,970** | **8,793,390** | **8,969,257** | **9,148,643** | **9,331,615** | **9,518,248** | **9,708,613** | **9,902,785** | **10,100,841** | **10,302,857** |
| **Expenditures:** | | | | | | | | | | | | | | | | | | |
| Debt Service | 4,920,638 | 4,939,138 | 4,917,088 | 4,917,888 | 4,919,013 | 4,916,550 | 4,918,800 | 4,918,188 | 4,916,325 | 4,920,450 | 4,917,438 | 4,916,025 | 4,920,688 | 4,920,638 | 4,920,613 | 4,920,088 | 4,918,538 | 4,920,438 |
| Project Account (Includes Bank Charges) | 8,327,960 | 2,326,560 | 800 | 800 | | | | | | | | | | | | | | |
| Operating | 336,032 | 677,128 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 | 490,000 |
| Land Options (As of Aug-2015) | | | 2,301,720 | 2,454,867 | 2,680,877 | 2,538,963 | 2,880,498 | 1,263,488 | 1,294,846 | 287,500 | 287,500 | 1,787,500 | 1,634,968 | 5,250,000 | 1,309,538 | - | - | - |
| Adopted Early Carryover | | - | 1,750,000 | 2,000,000 | | | | | | | | | | | | | | |
| 2014 Supplemental Carryover | - | - | **540,390** | | | | | | | | | | | | | | | |
| **Expenditure Total** | **13,584,629** | **7,942,826** | **9,999,998** | **9,863,555** | **8,089,890** | **7,945,513** | **8,289,298** | **6,671,676** | **6,701,171** | **5,697,950** | **5,694,938** | **7,193,525** | **7,045,656** | **10,660,638** | **6,720,151** | **5,410,088** | **5,408,538** | **5,410,438** |
| **Sub-Total: Fund 026 O11 annual balance contribution** | (6,952,718) | (609,969) | (2,468,119) | (2,031,357) | (125,446) | 178,220 | (3,090) | 1,780,256 | 1,919,799 | 3,095,440 | 3,274,319 | 1,955,118 | 2,285,960 | (1,142,390) | 2,988,462 | 4,492,697 | 4,692,303 | 4,892,419 |
| ***C. O11 Available Fund Balance*** | **6,454,176** | **5,844,205** | **3,376,086** | **1,344,729** | **1,219,283** | **1,397,503** | **1,394,413** | **3,174,669** | **5,094,468** | **8,189,908** | **11,464,227** | **13,419,345** | **15,705,304** | **14,562,914** | **17,551,376** | **22,044,073** | **26,736,375** | **31,628,795** |
| **Total Fund Balance Contribution - Fund 026 (GAD - OS5 - O11)** | **(5,760,808)** | **2,971,446** | **(3,767,622)** | **(1,203,442)** | **1,052,805** | **1,713,818** | **1,901,500** | **1,161,573** | **1,395,782** | **2,659,761** | **2,930,810** | **1,697,765** | **2,128,783** | **(1,142,390)** | **2,988,462** | **4,492,697** | **4,692,303** | **4,892,419** |
| **Total Available Fund Balance Fund 026 (A+B+C)** | **14,992,980** | **17,964,419** | **14,196,797** | **12,993,355** | **14,046,160** | **15,759,978** | **17,661,478** | **18,823,050** | **20,218,832** | **22,878,594** | **25,809,404** | **27,507,169** | **29,635,953** | **28,493,563** | **31,482,024** | **35,974,721** | **40,667,024** | **45,559,443** |

## OPEN SPACE CAPITAL IMPROVEMENT FUND II (FUND 027)

| | 2013 Actuals | 2014 Actuals | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Fund 027 OS8 (Debt Service and Sales/Use Tax Expires 2029)** | | | Estimated | Final | | | | | | | | | | | | | | |
| **Revenues:** | | | | | | | | | | | | | | | | | | |
| Sales and Use Tax (0.1% rate) | 4,408,439 | 4,814,743 | 5,005,306 | 5,205,519 | 5,309,630 | 5,415,822 | 5,524,139 | 5,634,621 | 5,747,314 | 5,862,260 | 5,979,505 | 6,099,095 | 6,221,077 | 6,345,499 | 6,472,409 | 6,601,857 | 6,733,894 | - |
| Increase over prior year | | 9.2% | 3.9% | 4% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | |
| Interest and Other Revenue | 24,981 | 216,837 | 1,973 | 1,973 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| **Revenue Total** | **4,433,420** | **5,031,580** | **5,007,279** | **5,207,492** | **5,309,630** | **5,415,822** | **5,524,139** | **5,634,621** | **5,747,314** | **5,862,260** | **5,979,505** | **6,099,095** | **6,221,077** | **6,345,499** | **6,472,409** | **6,601,857** | **6,733,894** | **-** |
| **Expenditures:** | | | | | | | | | | | | | | | | | | |
| Debt Service | 3,130,950 | 3,134,788 | 3,131,888 | 3,064,697 | 3,008,944 | 3,007,900 | 3,024,150 | 3,024,950 | 3,018,450 | 3,027,450 | 3,025,950 | 3,024,200 | 3,026,950 | 3,023,700 | 3,024,450 | 3,023,700 | 3,028,200 | - |
| Land Purchases / Surplus *** / Operating | 921,094 | 955,798 | 705,006 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | 775,365 | |
| 2014 Supplemental Carryover | - | - | **854,029** | | | | | | | | | | | | | | | |
| **Expenditure Total** | **4,052,044** | **4,090,586** | **4,690,923** | **3,840,062** | **3,784,309** | **3,783,265** | **3,799,515** | **3,800,315** | **3,793,815** | **3,802,815** | **3,801,315** | **3,799,565** | **3,802,315** | **3,799,065** | **3,799,815** | **3,799,065** | **3,803,565** | **-** |
| **Total Annual Fund Balance Contribution - Fund 027 (OS8)** | **381,376** | **940,994** | **316,356** | **1,367,430** | **1,525,321** | **1,632,557** | **1,724,624** | **1,834,306** | **1,953,499** | **2,059,445** | **2,178,190** | **2,299,530** | **2,418,762** | **2,546,434** | **2,672,594** | **2,802,792** | **2,930,329** | **-** |
| **Total Available Fund Balance Fund 027** | **2,005,851** | **2,946,845** | **3,263,201** | **4,630,631** | **6,155,952** | **7,788,509** | **9,513,133** | **11,347,439** | **13,300,938** | **15,360,383** | **17,538,574** | **19,838,104** | **22,256,867** | **24,803,300** | **27,475,894** | **30,278,686** | **33,209,016** | **33,209,016** |

## CONSERVATION TRUST FUND (FUND 023)

| | 2013 Actuals | 2014 Actuals | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Fund 023 GA9** | | | Estimated | Final | | | | | | | | | | | | | | |
| **Revenues:** | | | | | | | | | | | | | | | | | | |
| Intergovernmental | 467,540 | 424,700 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Interest and Other revenues | 5,244 | 5,608 | 3,204 | 3,204 | | | | | | | | | | | | | | |
| **Revenue Total** | **472,784** | **430,308** | **403,204** | **403,204** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** |
| **Expenditures:** | | | | | | | | | | | | | | | | | | |
| Land Acquisitions | 31,555 | 1,020,602 | 1,426,755 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 | 400,000 |
| Other | - | | | | | | | | | | | | | | | | | |
| 2014 Supplemental Carryover | | | **33,094** | | | | | | | | | | | | | | | |
| **Expenditure Total** | **31,555** | **1,020,602** | **1,459,849** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** | **400,000** |
| **Total Annual Fund Balance Contribution - Fund 023** | **441,229** | **(590,293)** | **(1,056,645)** | **3,204** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Available Fund Balance Fund 023** | **1,948,389** | **1,358,096** | **301,451** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** | **304,655** |

## GUIDING VALUES

- We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.
- We are a safe, healthy and environmentally aware county. Our stewardship honors our past and sustains and improves the quality of life for present and future generations.
- We value and provide opportunities for citizens to actively participate in partnerships that enhance and enrich government services.
- We are motivated, progressive and visionary. We continually challenge ourselves to improve services by being innovative, collaborative and creative.
- We are valued and well trained. We use our experience, knowledge and a team approach to provide excellent service with openness, responsiveness, efficiency and accountability.
- We work with passion, integrity and a positive attitude in a supportive, fun environment. We are proud of our accomplishments and celebrate the achievement of our goals.

# STRATEGIC VISION, VALUES, MISSION AND GOALS

This section contains the countywide vision, values, mission, goals and initiatives. The next level of planning at the Office/Department level is reported in each cost center in the last half of the budget book by function.

Planning for mission, goals and objectives at the Office/Department level becomes very specific to the purpose of each different business. The Commissioners work with every Elected Official and Department Director to determine if their goals are in line with the County's goals. This coordination is very important since the Board of Commissioners provides the management for the county and there is not a County Manager.

## STRATEGIC PLANNING PROCESS:

In January of 2013, the two newly elected Commissioners were sworn into office. The Board immediately began working with a consultant on County management and strategic planning. For the 2016 budget, the following vision, values and initiatives were guiding the budget process.

## STRATEGIC VISIONING PROCESS:

Beginning in 2001, the County Commissioners began meeting with the Department Directors and Division Managers in a strategic visioning process facilitated by the Pacific Institute. All elected Officials and their Deputies were included in the process. Meeting together over several years they formed the following vision statement:

**As trusted stewards of Boulder County's future, we provide the best in public service.**

This vision statement and the guiding values are listed on the first page of this section. Together they state our view of how we hope we will be seen in the future. They form the framework for the next stage of mission, goal and objective setting.

The Leadership Group continues to meet quarterly to discuss accomplishments and efforts toward meeting goals and objectives for each elected office and department. In 2005, the Board of Commissioners established a set of 3 initiatives that County employees are working toward. Those initiatives are:

1) Improve public service,
2) Increase collaboration and coordination, and
3) Become leaders in the use of sustainable and renewable energy.

The current Board is working on their own strategic plan. The Commissioners have been working to identify areas where they expect to devote time and energy to making improvements. Two themes emerging are "Fiscal Transparency" and "Poverty and Affordable Living".

In order to continue to provide high quality services the Leadership group has been utilizing "Lean Government" techniques including a presentation by Ken Miller author of "Extreme Government Makeover".

This process is producing a new set of goals and objectives at the department level. These goals are reported in this Budget document with the budget information by Cost Center beginning in section "Conservation/ Sustainability" continuing through the "Public Safety/Judicial" section. Please read these specific goals in those later sections of the book. The strategic steering group is working toward finalizing goals, objectives and the development of performance measures in some departments.

**The Board of County Commissioners has decided not to require Performance Measures to be reported.** Although many Departments collect and review performance measurements, the Commissioners do not require reporting of these measurements. Therefore we are unable to report performance measures and they are not included in this budget document.

All Departments and Offices in the County have participated in the process of developing goals/ objectives/ measures. The mission statement, goals and objective at the department or office level must relate to the

County's vision and values. Included below is one example from the Housing and Human Services Department that illustrates the direction of the county's planning efforts:

**2016 Department of Housing and Human Services – Strategic Priorities – Executive Summary**

# BCDHHS Approach

**The BCDHHS vision:**

We believe in **co-creating** solutions for complex family and community challenges by fully, effectively, and efficiently **integrating** health, housing, and human services to strengthen the broad range of Social Determinants of Health, in turn **generating** a more self-sufficient, sustainable, and resilient community.

**Co-Creating** **Integrating** **Generating**

The community safety net is made of many threads, each one important on its own, and each one critical to helping strengthen the others. This holistic view is how we approach our work with members of our community who need help. We strive to collaborate and invest in partnerships throughout our community, always mindful that the safety net is strongest when all threads are working together to help those in need.

**We partner closely with dozens of non-profit organizations in Boulder County and collaborate with others to advance our work.**

Our focus is also on getting services to those in need as early as possible to help avoid more difficult and costly crises down the line. We weave prevention throughout the safety net to help ensure people have the best opportunities to focus on strengthening their overall stability. Investing in prevention provides the greatest return to our community in the form of health and well-being and financial savings.

This holistic view of working with all our partners in a targeted, integrated, and prevention-oriented way is part of a **generative model for services delivery** in Boulder County, which prompts systems to be supportive of people in need in ways that are fully timely and accessible and ultimately informed by the community members themselves.

**Listening Closely to Improve Service Delivery**

The voices of our clients are crucial in our work to improve access to the supports our residents need. When possible, we gather input from clients as we plan or implement new programs or changes in services. We also reach out to find out how we're doing. As an example, we recently conducted focus groups with clients in our work supports programs to help identify ways in which we can improve the delivery of our services. Among other things, our clients told us they need an easier way to keep track of paperwork, application materials, and other requirements of their benefits programs. This feedback helped prompt the development of our new web-based Client Engagement Portal, which will make it easier for clients to manage their own benefits, track due dates for document submissions, and communicate with our staff. Client feedback has also included the need for reducing the numbers of necessary contacts with our agency. This input has helped us design and develop our Integrated Case Management (ICM) approach to service delivery, which helps ensure a single point of contact for a client to get answers and assistance. ICM is also helping our staff have a full view of all services a client accesses and other supports that may be available to complement them. A major focus area for us going forward will be gathering client input to help us ensure all our residents have the same access, information, and response from us when they seek supports.

# STRATEGIC Priorities

**BCDHHS has nine strategies for focusing on our work:**

## BCDHHS Strategic Priorities

| Nurturing Community Integration | Reinforcing the Pillars of Family Stability | Revolutionizing the DHHS Workforce/ Infrastructure |
|---|---|---|
| Strengthening the Community Safety Net | Boosting Educational and Employment Development/ Empowerment | Utilizing Strong Data Infrastructure/Data-Informed Practice |
| Integrating Case Management | Expanding the Housing Continuum | Developing a Comprehensive & Sustainable Economic Engine |
| Creating an Early Childhood Plan for Boulder County | Increasing Access to Health Coverage and Prevention | Developing a Comprehensive, Agile BCDHHS Staffing Structure and a Modern BCDHHS Workforce |

### Our Nationwide Network of Partner Counties

Boulder County Housing & Human Services is part of a strong network of agencies around the country that is carving a new path for health, housing, and human services delivery. We are recognized nationally for our successes in this work, and with these partners we regularly share ideas and innovations, and challenges and opportunities.

Our leaders collaborate regularly with peers in places like Dakota County and Olmsted County, MN; Allegheny County and Bucks County, PA; Baltimore County and Montgomery County, MD; Mecklenburg County, NC; and San Diego County, CA.

Many of these counties work with us within an initiative led by Harvard University, which is also helping advance this conversation and collaboration nationwide.

In Colorado, we're working closely with partners in Arapahoe, Douglas, and Jefferson counties, and with the Colorado Human Services Directors Association and Colorado Human Services Department to share this vision of family driven, prevention oriented, and holistic health, housing, and human services across the state.

Our strategic priorities are rooted in the **Social Determinants of Health** model, which represents the broad range of social and physical factors that impact people's health and quality of life. We're collaborating with our community partners to help people overcome barriers to health and quality of life by effectively and efficiently integrating health, housing, and human services throughout our work.

The Social Determinants of Health model provides these key pillars of family stability:

In order to ensure we're successful in our work in these areas, and that all our safety net threads are strong, we're co-creating with our partners a guiding framework known as Community of Hope. Borne out of the **Community of Hope Summit** in September 2014, which brought together dozens of non-profit and governmental partners to identify our collective challenges and opportunities, this is a collaborative cross-community effort to identify common indicators within the pillars of family stability that we can use together to guide and measure our work. Ultimately, the Community of Hope framework will help target investments based on shared common indicators and desired outcomes across all the pillars of family stability.

Next steps identified at the Community of Hope Summit included:

- creating shared ownership, risk, and community involvement;
- focusing on economic opportunity, housing, and workforce development;
- reducing barriers to shared data and connecting funding to shared data and outcomes; and
- collaborating on filling gaps in the safety net.

In collaboration with our community, a Community of Hope Interagency Operations Committee is now at work on finding the best ways to approach these opportunities and more.

## We're working together to strengthen Boulder County's safety net.

Support for individual and family stability is made up of many threads. Each is woven tightly with the others to create a safety net that catches us before we fall. In Boulder County, we are fortunate to have strong threads and a wide net.

At the same time, our net has had its share of holes. Just five years ago, there were 50,000 people in Boulder County eligible for health coverage but uninsured. Just before the Great Recession, there were no programs here working to provide flexible rental assistance in combination with other crucial stabilizing supports. And in 2010, our approach to child protection was still largely focused on responding primarily to high-risk families, and less on stabilizing families at-risk.

But we've been doing some weaving. Over the past five years we have reduced the number of residents eligible but not covered by health insurance by 40,000. Over the past six years we have helped nearly 2,000 households return to financial stability with rental assistance alongside other supports. And over the past three years, our child protection teams have collaborated with 2,100 families through a new assessment response to help them keep their children safe and get supportive services to them. As you'll see in the pages that follow, there are many such examples.

As was mentioned earlier, we've done these things and more following the Great Recession and through flat or reduced funding and two major natural disasters.

Our success is a result of the integration of our services in combination with the support and engagement of our community partners. As you see in this graphic, this integration across all the services that support individual and family stability—implemented at ground level by and with our community partners—is what weaves the threads to create a strong safety net that not only catches those who begin to fall, but that also maintains support for those who are standing.

This graphic, which you'll see throughout this book, blends all the major pillars of family stability that we and our partners touch, and demonstrates that it is the **Integration of supports** that actually creates the safety net. It takes a range of supports, across many of these pillars, to stabilize for the long-term a family or individual who needs help. And our prevention-oriented approach means we keep this very picture in front of us all the time, always mindful of the full range of supports that can be brought to someone in need. This is also how we think about investments we make in our services and in our community.

While there are still holes to which we need to tend, our safety net is much stronger today because our prevention-oriented, community-wide approach to integrated services delivery is working. We're grateful to our Commissioners, our partners, and to the health, housing, and human services staff who work hard every day to ensure our neighbors have the full range of help they need when and where they need it and that we understand and focus on root cause solutions.

## GOALS AND VALUES:

The Values listed on the first page of this section complement the following goals. **The work on goals and objectives is ongoing and until the Commissioners adopt new goals, the mission statement and goals listed below were in place at the time of budget adoption.**

## MISSION STATEMENT:

**Working together to create a quality of life to match our setting.**

## GOALS:

1. Encourage innovative and creative approaches to County programs.
2. Provide effective service in an efficient, responsive, courteous manner.
3. Preserve, protect, and enhance the natural resources of Boulder County.
4. Promote jobs that ensure self-sufficiency and an economy that is stable, innovative, and secure.
5. Address basic human needs in a caring, comprehensive, and coordinated manner that promotes independence.
6. Facilitate cooperation and communication between the County and other levels of government and the private sector.
7. Recognize and respect the economic, geographic, and ethnic diversity of Boulder County and encourage citizen participation in the government decision-making process.

## BUDGET AND POLICY RELATIONSHIPS TO STRATEGIC GOALS

*The 2016 budget contains several expenditure and revenue initiatives supporting the following goals including:*

**Goal 1:** **Encourage innovative and creative approaches to County programs.**
**Guiding Value:** **We are motivated, progressive and visionary. We continually challenge ourselves to improve services by being innovative, collaborative and creative.**

Boulder County's Worthy Cause program provides funding to help non-profit organizations with capital building projects. By having strong non-profit organizations in the community, improved services to citizens can be provided in a cost-effective manner. The county's voters have approved several limited sales taxes for specific Non-Profit capital improvements. In November 2008, the voters approved an extension of an existing sales and use tax for the Worthy Cause Fund. This is an innovative approach to providing non-profit organizations with funding to build capital facilities. In previous years the voters approved limited time sales and use taxes to provide for the construction of fire training centers and emergency rescue service providers. This is a creative approach for financing a higher level of protection services for the community.

The continuing problem of overcrowding in the Jail has demanded creative solutions to an ongoing dilemma. In November 2003, the voters approved a sales and use tax to expand the current jail building, build a new addiction recovery center and to provide for alternative programs to incarceration. The newest alternative program to receive initial funding in the 2007 budget is the Integrated Treatment Court (ITC). This is a collaborative project with the 20th Judicial District, Social Services, Mental Health, and Public Health. The ITC aims to obtain better outcomes and reduce recidivism for defendants who suffer from severe drug or alcohol addiction. The program's goals are to reduce crime and jail bed use, and to increase long-term sobriety, reunification of parents with their children, long-term financial stability, access to medical and dental care, and sober and safe housing.

A creative approach to the problem of rising property taxes for senior citizens on a fixed income is the County's Senior Tax Work-Off Program. Through this program senior taxpayers can work at various County jobs to pay off part of their property taxes.

Employee training programs include a broad range of subjects such as: supervisory skills, diversity, and computer software, and safety classes. The budget includes additional development and transitional training for all managers and employees. Classes are being offered to improve the knowledge base of current employees, including class offerings from the local Community College. The Strategic Visioning process created the *Institute of Public Service (IPS) to broaden and train future leadership within the County*. The yearlong curriculum includes learning about all aspects of County service and management. In 2010, a new second phase of leadership training began to further enhance leadership skills within the County called *the Leadership Academy.*

The County will continue to fund programs that recognize exceptional employee performances and unique cost savings methods by employees such as the "Employee of the Month," the "Innovation Award Program," "Pinnacle Awards" and the "Spot Bonus" program.

The Board of Commissioners also formally recognizes recipients of National awards such as: the Government Officers Finance Association (GFOA) Distinguished Budget Presentation Award, GFOA Excellence for Financial Reporting Award and National Association of Counties (NACo) awards.

NACo gives awards for innovative approaches to County Government. Awards received by the county demonstrate a wide range of excellence and creative problem solving. The County received the following sixteen NACo awards in 2015 for positive contributions to the community:

- **Aspinwall @ Josephine Commons**

  The Aspinwall new construction and revitalization project is an innovative affordable housing development that provides a family-driven, prevention-oriented and holistic environment for low-income individuals, families, and seniors of Boulder County. Comprised of both new construction homes and revitalized homes, the project ambitiously saw the development of 72 new, energy-efficient units for seniors, families and individuals and saw the revitalization of 95 units within the Boulder County Department of Housing & Human Services (BCDHHS) and Boulder County Housing Authority's (BCHA) existing City of Lafayette portfolio.

  The Aspinwall project sets the high water mark for affordable housing development through an intentional investment in the social health of the Boulder County community. As part of the supportive human services available to residents, both onsite at the new construction units and through available case management at the revitalized units, residents are provided with holistic services that span the pillars of family stability—housing stability, employment and income stability, access to adequate food and nutrition, health and wellbeing, safety, and education.

  Boulder County believes that everyone has the right to live in a safe, affordable, and decent home, and the Aspinwall project has provided an invaluable community asset that has helped our community become more self-sufficient, sustainable, and resilient.

- **Bike Counting Program**

  Boulder County has developed a Bicycle Counting Program that enables staff to accurately count bicyclists and motor vehicles at the same time, with the same equipment. This eliminates the challenges of either recruiting volunteers to just track bicycle use, or investing in expensive technology which serves a single purpose. This program is innovative in that it is unique to Boulder County and uses off-the-shelf technology in ways that it has not been previously used in other communities. This first-of-its-kind research was accepted for publication in the ITE Journal (Institute of Transportation Engineers, February 2014).

  The purpose of this work was to develop an efficient program for collecting bicycle volume data in a way that is low-cost and has minimal impact to staff work-loads. Through the development of this program staff conducted research, developed new methods of using existing technology and modified software to meet the program's needs. The outcome is an extremely efficient program that allows for the collection of large quantities of valuable data. The information gathered through this program has and will continue to help inform policy discussions and planning decisions.

- **Bus-then-Bike Program**
  A robust transit system is available for residents throughout Boulder County which links major activity centers in the county and the region. Many jobs and offices were within easy walking distance of bus stops when they were first built, but now, most of the job growth in Boulder County in the last few decades has been in areas which are lower-density and beyond a comfortable walking distance to transit.

  In order to complete the "final mile" of their trip, increasing numbers of transit patrons bring their bikes with them on regional bus routes to reach their destination. Buses typically have room for two bikes on the front, and on regional buses, there is room for a few more in the cargo bays beneath the bus. In order to manage demand for on-board bike capacity, Boulder County created the Bus-then-Bike program. This program provides free, weather-protected, secure, key-card-accessed bike parking facilities at transit centers to allow bus riders to store bikes during the day or overnight. This service allows riders to complete the first or final mile of transit trips by bicycle, thus greatly expanding transit's reach.

  Users can either bike to their bus stop and lock up in a shelter for a first-mile solution, or leave a bike in a shelter at the end of their transit trip and use it for a final mile solution. Both are fully encouraged.

- **Central Hub**
  Located in Boulder County's Department of Housing and Human Services, the Central Hub is a grant-funded resource, training, and support organization for Connect for Health Colorado, serving Assistance Site organizations, Health Coverage Guides, and community partners in the eight counties of the Metro Denver/Central Front Range region.

  The Central Hub's aim is to assist Health Coverage Guides and community partners in ensuring that Coloradans have access to health coverage. This goal was achieved by building upon existing community assets at a grassroots level, creating, strengthening, and extending community networks, identifying hard-to-reach populations and strategizing ways to increase enrollment. The Central Hub serves as a conduit of knowledge and communication throughout a larger regional and statewide network.

  This project has successfully created and delivered training, communication, outreach and enrollment support to a diverse and engaged network of key stakeholders for nearly two years. Over this time, successes of the project include creating and maintaining community-based outreach coalitions, which resulted in the creation of comprehensive outreach toolkits and the facilitation of statewide outreach and enrollment events.

  Since November 2013, the Central Hub region has had more than 174,000 individuals enroll in private health insurance coverage through Connect for Health Colorado, many through the direct support of Health Coverage Guides and community partners.

- **Community Flood Recovery** – ***Best in Category***
  In response to the major 2013 Flood, Boulder County created a one-stop-shop to serve flood impacted residents. The Flood Recovery Center and the Flood Rebuilding and Permit Information Center (FRPIC) have been essential in helping residents on their path to recovery. The goal of these centers was to house all subject matter experts in one location to aid in collaboration and communication as well as make it easier for residents to get the answers they need.

  Boulder County's vision statement says, "As trusted stewards of Boulder County's future, we provide the best in public service." To uphold this vision statement, the staff was flexible and innovative in their response to the 2013 Flood. Many of the flood recovery projects that the county has taken on require collaboration between departments. Many of these departments had never partnered on a project before, and now staff members are tightly interwoven.

  Investing in the future of our residents and the future of our community as a whole has helped to foster a greater trust and respect for Boulder County government. Each staff member in the Flood Recovery Center has made a special effort to get to know flood survivors personally and work as hard as possible to help residents become whole again.

- **Comprehensive Creek Planning**

  The Comprehensive Creek Planning Initiative (CCP) was a project developed by Boulder County to address the vulnerabilities in the county's watersheds after the 2013 Flood. The project was designed to mitigate immediate flood hazards and lay the foundation for long-term watershed recovery by developing multi-disciplinary watershed-level master plans for flood-impacted watersheds. The CCP initiative was a collaborative, inclusive process that has created a common vision for watershed recovery, flood risk reduction, and more resilient watersheds throughout our county.

  The CCP initiative has been instrumental in guiding Boulder County's response to, and recovery from, the 2013 Flood. The flood significantly changed the county's numerous watersheds, making them physically and ecologically less stable and increasing their vulnerability to future flooding. Recognizing that any action taken in the creek has impacts both upstream and downstream, Boulder County believed that a comprehensive approach across watersheds was needed to allow county residents and other stakeholders to implement watershed restoration projects in a consistent manner. The CCP initiative included multi-stakeholder coalitions and public engagement to ensure the master plans reflected the vision of the community within each watershed.

  After laying the groundwork for more resilient watersheds, the CCP initiative has now transitioned to the Creek Recovery and Restoration Program to continue the long-term recovery effort by seeking funding for restoration projects, overseeing project implementation, and continuing to partner and coordinate with stakeholders and residents in our community.

- **DrinkingLimits4Health**

  The DrinkingLimits4Health marketing campaign was a three-month campaign designed to raise awareness and conversation about personal alcohol consumption habits. The goal was to reduce alcohol consumption among a target audience of adults aged 35-44 who engage in risky drinking but are not alcohol-dependent. This population was identified as having the highest rates of alcohol consumption among the adult population in Boulder County and often don't realize the health problems associated with drinking excessively.

  The campaign premise was to take an evidence-based tool proven to reduce alcohol consumption when used in the healthcare setting and expand it to reach the greater community. This is especially important given that many people don't regularly visit a healthcare provider, and many providers do not use the screening tool. The approach to the campaign was designed to provide clear and specific information about lower-risk drinking limits to motivate individual behavior change and, ultimately, begin to impact social norms related to alcohol use in Boulder County.

  The campaign message successfully reached the community, garnering more than 26.5 million impressions and 9,796 clicks online and successfully sparked conversation. Ten percent of those who saw the campaign reported they decreased alcohol consumption as a result of seeing the campaign and 24 percent indicated they had spoken to others about drinking limits - significant accomplishments for a short campaign and small budget.

- **Flood Debris Clean-Up**

  Boulder County experienced a historic flood in September 2013 resulting in massive debris deposition on roadways, in streams, and on public and private property. The county quickly began clean-up of flood debris including household waste, sediment, and vegetation. Local streams convey important municipal and agricultural water. Streams also provide habitat for wildlife and plant species including the federally threatened Preble's Meadow Jumping Mouse. Boulder County successfully persuaded FEMA to fund high hazard debris removal from our area creeks, which is considered private property in Boulder County. High hazard was defined as debris which posed an imminent threat to life or property. FEMA had never before funded widespread hazardous debris removal on private property.

  The debris removal project required collaboration with four federal agencies (FEMA, NRCS, USFWS and USACE), the towns of Lyons and Jamestown, contractors, and nearly 1,000 private property owners. The county successfully removed approximately 100,000 tons of debris, and diverted nearly 40 percent of debris from the landfill through recycling, reuse, and composting. Debris removal efforts began almost

immediately following the flood and were completed in approximately 10 months, though about 80 percent of the high hazard debris removal from creeks was completed in March and April of 2014, with dozens of crews mobilizing as soon as approval was granted by FEMA, in order to beat spring runoff which typically hits the peak in May. The project helped protect habitat for three federally listed threatened plant and animal species. This program provided the highest level of public service by prioritizing the life and safety of the people in Boulder County while minimizing the environmental impact.

- **Greening the Jail**

  Jails are inherently costly and energy intensive to operate due to the confined inmate population, so the goal of the Building Services Division was to reduce costs, increase sustainability, and improve reliability in the building.

  The project was funded with Qualified Energy Conservations Bonds obtained through the American Recovery and Reinvestment Act (ARRA) program, Grant funding from the Forestry Service and the Colorado Department of Local Affairs, as well as from the County's Capital Expenditure Fund (CEF ) budget. Using these funds, Building Services was able to construct a building for biomass equipment which was relocated from Nederland, install a white roof on the jail with added insulation, replace the existing chiller, with two smaller energy efficient chillers, that use the latest environmentally sound refrigerants, and provide a backup chiller. We were also able to add a solar hot water heating system for the large shower, kitchen and laundry needs, install a new internet-based building energy management system and replace exterior parking and area lighting with energy efficient lights.

  The project showed immediate results with winter energy consumption reduced by as much as 50 percent monthly as compared to the previous winter. In the last 3 years since the new systems were installed we have seen a reduction in energy use of about 8 percent annually at the Jail.

- **Harvest Bucks**

  The Harvest Bucks Program provides clients who rely on federal nutrition assistance programs with an incentive to purchase locally grown, healthy foods from the farmers' markets. Supplemental Nutrition Assistance Program (SNAP) recipients can now double their benefits when they choose to buy fruits and vegetables at the farmers' markets held in Longmont and Boulder. The Harvest Bucks Program not only increases low income residents' ability to access healthy, local produce, but it also supports our local economy and farmers. This program exemplifies an equitable three-tiered approach to sustainability: socially, by providing underserved residents with the opportunity to take part in the local food culture; environmentally, by increasing the viability of our small acreage fruit and vegetable farmers'; and financially, by increasing the purchasing power of underserved residents so that they can access locally grown produce.

  In 2013, the Boulder County Farmers' Markets sold a total of $12,500 worth of local foods to SNAP recipients ($10,000 in Boulder and $2,500 in Longmont). During the pilot of the Harvest Bucks program in Longmont (8/2/14 – 10/31/14), $6,047 was spent; representing more than a 500 percent increase over the same period in 2013. During the pilot in Boulder (8/2/14 – 11/24/14), $14,776.00 was spent; representing more than a 220 percent increase.

  When surveyed, 88 percent of participants reported increasing their consumption of fruits and vegetables, 94 percent agreed that it was easier to purchase fresh fruits and vegetables, and more than 80 percent of participants said that they would not have come to the market without the incentives (compared to 70 percent nationally).

- **Housing Stabilization Program**

  The Housing Stabilization Program (HSP) is a short to medium-term (1 to 12 months) rental assistance program for households experiencing temporary housing instability. Administered by Boulder County's Department of Housing and Human Services (BCDHHS), in partnership with a network of seven Community Based Organizations (CBOs), HSP provides financial assistance and case management services throughout Boulder County. The primary goal of this program is to reduce the number of evictions, housing crises, and homelessness in our community. The secondary goal of this program is to work collaboratively with Child Welfare to support their clients' housing needs.

HSP's case management model includes standardized assessment through the Self-Sufficiency Matrix (SSM), enrollment in Financial Stability classes, access to Job Readiness Training tracks, and linkage to resources to return households to self-sufficiency. Case management is provided by a network of Community Based Organizations (80%) as well as by internal BCDHHS case managers (20%). HSP has strengthened community connections and the safety net by pushing assistance and service delivery out to our Community Partner level.

Since launching in 2011, HSP has assisted more than 1,000 households with their household stability needs.

- **Peck Demonstration Orchard**

  The Peck Demonstration Fruit Tree Orchard was started in 2012 as a public-private collaboration between Boulder County Parks & Open Space (BCPOS), who provides the land and trees for the fruit orchard, CSU Extension, who provides technical expertise for growing fruit trees and distribute results to the public, and Mark Guttridge of Ollin Farms, the Agricultural tenant on the Peck Open Space Property, who cares for and maintains the trees, sells the fruit to customers, and gets feedback on the different varieties planted.

  The goal of the project is to determine which types of trees do well in Colorado's climate of severe droughts, extreme fluctuating winter temperatures, late spring frosts and increasing temperatures, and then to share this information with the public. Approximately 275 trees were planted on the open space land, including various varieties of cherries, pears, plums, peaches, apples and hazelnuts. The trees were all planted on Earth Day 2012 as a community volunteer project; volunteers were excited to participate in a project that would provide useful information and increase local food production. The project is helping staff and land tenants learn which varieties do well and are most productive, while getting feedback from the consumer about which varieties taste the best. As the Peck Demonstration Fruit Tree Orchard continues to grow, so will the research that is gathered.

- **Ruth Roberts Trail Connector**

  The Ruth Roberts connector trail provides greater connectivity for citizens of Boulder County and the neighboring City and County of Broomfield while allowing users to be immersed in a beautiful corridor of native grasses that offer spectacular views of the Front Range. This project was a high priority and the route was selected after an intensive management plan process involving Broomfield, Boulder County Parks and Open Space, the public, and various user groups. Nearly one mile of new trail provides access to the 26-mile Rock Creek/Coal Creek regional trail for Broomfield and opens up a network of more than 90 miles of trails in Broomfield, Westminster, and Jefferson County to Boulder County. These connecting trail systems traverse vast open spaces from the foothills to the plains and provide glimpses of our history, agricultural sites, and abundant natural resources. Having a safe off-road trail contributes to a higher quality of life by allowing residents to recreate outdoors, commute between municipalities, and fosters a healthy lifestyle. The trail could not have been completed without multiple partners working together. Additional partners included Great Outdoors Colorado, which provided a $45,000 grant, and the BCPOS Foundation and Broomfield Open Space Foundation, with a $1,000 donation each.

- **Tenant Based Rental Assistance**

  Boulder County's Tenant-Based Rental Assistance (TBRA) Program began in October 2012 as a collaborative community response to the rising numbers of families with school-age children who already are, or are at risk of, experiencing homelessness. Expanding on the more general, program designed by the U.S. Department of Housing and Human Services (HUD) to provide housing stabilization and supportive services for lower-income households, Boulder County chose to incorporate an element focused on and largely defined by supporting children's success in school and adult self-sufficiency. The philosophy behind this program is that children who are raised in a stable home with appropriate resources tend to continue with, and excel in their education, and often play a significant role in breaking the cycle of homelessness.

  Administered by the Boulder County Department of Housing and Human Services (BCDHHS) (which includes the Boulder County Housing Authority) TBRA partners with other local housing authorities, school districts, and non-profit service providers to help families achieve long-term self-sufficiency. Families first

began enrolling in the program in October 2012 and continued throughout 2013. To date, 57 families have been served, which includes 136 children. To date, 23 families have successfully graduated, with the majority of the balance still participating in the two year program. Year end 2014 data showed that 83 percent of family participants improved their overall self-sufficiency and 95 percent improved or maintained their income.

- **Wildfire Partners** – ***Best in Category***
  In recent years, wildfire has become a regular occurrence in many western states. Colorado and Boulder County have experienced some of the most destructive and costly wildfires in recent history. Wildfire Partners is a new, innovative county program that hopes to create a more resilient and prepared mountain community. Wildfire Partners offers services and benefits to county residents that fill important gaps in past mitigation programs.

  Partnership with residents has increased the participation, awareness, and understanding of wildfire mitigation and preparedness. Partnering residents with mitigation advisors who walk them through steps one-by-one has been a huge success. The advisors use a new iPad app which was specifically created for Wildfire Partners and helps residents see exactly what mitigation measures need to made on their specific property. When residents complete their mitigation actions and receive their certificate, they proudly display a Wildfire Partners Yard Sign to announce that they have taken personal responsibility to prepare for future wildfire.

  Our relationship with private sector partners in the insurance industry also sets this program apart and is a notable achievement worthy of recognition. Creating a certification program for wildfire mitigation is only useful if the certification is recognized by insurance providers. Wildfire Partners is a new and unique program in the nation. Other communities are now following Boulder County's lead in addressing this critical preparedness action.

- **Workforce DNEG Program** – ***Best in Category***
  Soon after the 2013 Flood, Workforce Boulder County acquired a Disaster National Emergency Grant (DNEG). The mission was two-fold, to provide temporary jobs for unemployed residents (outreach went to residents who had lost work due to flood) and to support Boulder County's flood recovery projects for anyone dealing with effects of the flood. Through strong cross-departmental collaboration, Workforce coordinated a total of 5 flood recovery projects partnering with the Resource Conservation Division (RCD) and the Parks and Open Space (POS) Department. The DNEG funds also allowed for the case management of more than 500 flood survivors' unmet needs at the Long Term Flood Recovery Group (LTFRG). By the end of 2014, Workforce provided temporary employment opportunities to more than 60 DNEG participants

  The DNEG program provided support to many private property owners through the Flood Debris Cleanup (FDC) Program launched by RCD. The newly hired DNEG participants removed flood debris from nearly 80 private properties and removed more than 150 tons of flood debris.
  The DNEG also made a substantial contribution to the recovery of POS lands. The DNEG participants re-seeded approximately 65 acres of flood damaged areas. They also worked in the riparian restoration by removing noxious weeds. DNEG participants rebuilt fences, and pulled, bagged, and disposed of weeds which recolonized the flood impacted areas.

**Goal 2:** **Provide effective service in an efficient, responsive, courteous manner.**
**Guiding Values:** **We are valued and well trained. We use our experience, knowledge and a team approach to provide excellent service with openness, responsiveness, efficiency and accountability.**
**We work with passion, integrity and a positive attitude in a supportive, fun environment. We are proud of our accomplishments and celebrate the achievement of our goals.**

The County responded to the needs of our citizens in the wake of the September floods by opening Disaster Centers that served 8,062 individuals. We opened a Flood Recovery and Permit Information Center to help people rebuild homes and bridges allowing people to go home again. Truckloads of debris were collected including our roadside pickup program. There was a huge high hazard debris removal effort to clear creeks of

debris that was likely to cause more flooding during spring runoff. Temporary access roads and bridges were built and permanent rebuilding is now in process. We have tried to be as flexible as possible to expedite county rebuilding while dealing with FEMA and the State of Colorado for possible reimbursements.

After the major wildfire in Fourmile Canyon area, the Commissioners had several public meetings with citizens in the affected area. During the initial meetings the emphasis was on fire suppression and needed services, and later the discussions in these meetings turned to recovery issues. The Commissioners were able to secure over $2 million in grants for erosion mitigation and replanting and a *Fire Recovery Center* was created and staffed to help landowners with their plans for recovery.

The County is decentralizing by *locating services closer to citizens*. Included in recent Capital Improvements are the construction and completion of the new St. Vrain Human Services Hub in Longmont, the Communication/ Emergency Operations Center, the Sheriff's Administration Building in Boulder, and the Parks and Open Space and Transportation Buildings in Longmont. The Longmont Justice Center was built so that citizens will no longer have to drive to Boulder for services and trials. The Clerk and Recorder moved out of downtown Boulder to a location, which provides adequate free parking space for citizens doing business with the Motor Vehicle or Recording divisions. A regional recycling center was completed in a location that provides a new conference room for County meetings and public functions.

Nonprofit agencies are funded by the County to augment services provided by County agencies such as the Health Department, Social Services Department, and Community Services. The Commissioners believe this is an extremely cost effective and efficient method of supplying a wide range of health and human services to the community.

The ongoing computing capital needs will afford efficiencies in data input and data access that will not only grant enhanced services to the citizens but should also alleviate the need for increased staff. The County's website, *Internet and Intranet,* are being further developed to provide information to the public and staff in an accessible way. The new Internet site should make it easier for visitors to our Web site to find the information, services and resources that they need. Also, the Assessor's website provides comparative information to citizens concerning property assessment. A good outcome of this improved service is a reduction in the number of assessment appeals.

The County also has a committee to promote the Commissioners' initiative to improve public service. This committee includes a Commissioner and representatives of major departments. Already significant ideas and improvements have come from this committee and are implemented including the Pinnacle Awards. There are many programs nominated and three finalists recognized in each category. The awards will be decided on April 19, 2016. The 13 *Pinnacle Award finalists recognized for improvements in public service, stewardship and sustainability, public involvement, innovation, collaboration and teamwork are:*

- **Solar Benefits Colorado**
  **Contributing Department(s) and Division(s):** Commissioners' Office, Sustainability
  **Category:** Stewardship & Sustainability, Public Involvement, Innovation
  **Summary:** Boulder County launched a pooled purchase program, Solar Benefits Colorado, to make purchasing or leasing rooftop solar and electric vehicles (EVs) simple and affordable for residents in our communities. Through public-private partnerships, Solar Benefits Colorado is the first of its kind solar and electric vehicle group procurement (bulk-buy) program in the U.S. By 'pooling' the buying power of residents, the program secured lower upfront pricing and highly attractive financing options to help residents learn if solar and/or an electric vehicle were a good fit for their home. In exchange for local governments' commitment to spread the word about the program, the competitively-selected private companies, Sunrun, Custom Solar and Boulder Nissan, offered discounts on rooftop solar and electric vehicles. In Boulder County, 173 Nissan LEAFs were purchased and 493kW of solar installed on 87 homes in just four months! Further results are attached. This collaborative and cost-effective purchasing model is being replicated in other counties and states. This model embraces the power of our communities to become healthy, sustainable and resilient.

- **Tolland Ranch Acquisition**
  **Contributing Department(s) and Division(s):** Parks and Open Space, County Attorney's Office, Administrative Services - Real Estate
  **Category:** Public Service, Stewardship & Sustainability, Innovation, Collaboration & Teamwork
  **Summary:** With the Tolland Ranch Conservation Easement and Trail Easement acquisition in January 2015, Boulder County surpassed 100,000 acres of open space! The 3,334-acre Tolland Ranch project was completed after more than 10 years' effort by Christine Quinlan and Tom Macy of The Conservation Fund, the Toll family, and partner agencies that included the Colorado State Forest Service, Boulder County and Great Outdoors Colorado. The upper reaches of the Middle and South Boulder Creek run through Tolland Ranch, which supports its own elk herd, where approximately 100 elk from the Winiger Ridge herd spend summers before moving down into Boulder County for the winter. The trail easement will allow the county to create a trail connecting West Magnolia on the east to Jenny Creek on the west, giving hikers, mountain bikers, Nordic skiers, and equestrians from Boulder County and beyond enhanced access to the area for recreation. The conservation easement allows these recreational uses, while still protecting the Tolland Ranch's natural and cultural resources. Hooray for completing this impressive project and reaching this historic milestone!

- **Improved GIS Response to Incidents**
  **Contributing Department(s) and Division(s):** Assessor, IT, Land Use, Sheriff, Transportation, City of Boulder
  **Category:** Public Service, Innovation, Collaboration & Teamwork
  **Summary:** In the aftermath of the September 2013 flood it was discovered that the processes for GIS staff responding to incidents was inadequate. A team of Boulder County and City of Boulder GIS staff, led by the Office of Emergency Management, spearheaded the initiative to create a formalized response to incidents. This included creating standard operating procedures, improved staff notification system, training for all qualified staff, improved communication with the public via interactive web maps, and improved data transfer and communication with the Boulder Incident Management Type III Team. The improved system allowed the GIS team to collaborate with the City of Longmont GIS staff and granting them access to modify road closures which will help provide the most accurate and current information. A GIS incident response Sharepoint site and a common shared GIS email were created to provide the GIS staff at the Emergency Operations Center the documents and information they need quickly. The new seven-foot by five-foot Boulder County wall map under glass allows non-GIS staff to communicate incident location data quickly and can be used for situational awareness before GIS staff arrives. New positions were created so GIS staff knows what they will be doing before they arrive at the Emergency Operations Center and ensures map request are filled quickly and accurately. The GIS liaison position manages all requests, clarifies information with other Emergency Support Functions, and address technical issues allowing the GIS support staff to focus on keeping the data up-to-date and fill map requests.

- **Trip Tracker Program**
  **Contributing Department(s) and Division(s):** Transportation, Public Health, IT
  **Category:** Public Service, Stewardship & Sustainability, Public Involvement, Collaboration & Teamwork
  **Summary:** The Trip Tracker program engages teachers, staff, students and parents to reduce motor vehicle traffic at and around schools by encouraging everyone to bus, bike, walk and carpool to school. Participants earn Tracker Bucks, which can be used at numerous participating locally-owned and operated Boulder County businesses who have volunteered to help. While Boulder Valley School District already had a successful program, St. Vrain Valley District did not have the capacity to take on the program, which is why the Transportation Department stepped up in 2013 to provide the same amazing opportunity to students in the northern county. In 2014, staff began replicating BVSD's program as much as possible by piloting at two SVVSD schools. In 2015, two additional schools were added. Currently, the program has six schools and it will continue to seek funding to expand because of the amazing feedback received.

- **NFIP Community Rating System Results**
  **Contributing Department(s) and Division(s):** Transportation, Parks and Open Space, OEM, Land Use, Assessor's Office, Commissioners' Office, County Attorney, Sheriff's Office
  **Category:** Public Service, Stewardship & Sustainability, Collaboration & Teamwork
  **Summary:** In 2014, Boulder County completed the documentation required for CRS verification and a new CRS rating. The areas included in CRS are broad and include elements that impact various departments, including Transportation, Parks and Open Space, Land Use, and the Office of Emergency Management. The project was a true team effort involving collaboration from many Boulder County departments. As of Nov. 1, 2015, residents in unincorporated Boulder County started seeing reductions in flood insurance premiums. The discounts are a result of the hard work by numerous county staff who helped achieve an improved Community Rating System (CRS) score from the National Flood Insurance Program (NFIP). Thanks to their efforts, any structures located in the 100-year floodplain receive a 25% discount and all other structures receive a 10% discount. The new rating ranks Boulder County as one of the highest-rated counties in the Unites States. In addition, the CRS verification project has laid the groundwork for long-term collaboration between various county departments to ensure continued progress in Boulder County's flood risk reduction activities.

- **Breastfeeding Friendly Workplace**
  **Contributing Department(s) and Division(s)**: Admin Services, Public Health
  **Category:** Innovation, Collaboration & Teamwork
  **Summary:** Over the past 18 months, our HR team has coordinated lactation rooms at all of our campuses. To date, we have three rooms that are exclusively dedicated to lactation and more than thirty additional rooms that are available for lactation. According to a new Colorado statute, women are allowed to breastfeed in any public area, and all of our buildings are currently being outfitted with signage spreading this message. We've collaborated with Public Health to purchase four electric pumps to eliminate the need for nursing moms to bring in their own units. We have a new website featuring resources and supplies to help our new mom's get their breastfeeding plan in place before they return to work. In January, Boulder County was designated as a "Breastfeeding Friendly Workplace" by the Boulder County Breastfeeding Coalition for our support of breastfeeding women in the workplace. They are also using us as a model to help other employers implement this important initiative.

- **Bond Reform Project**
  **Contributing Department(s) and Division(s):** Community Services - Community Justice Services - CJS Leadership, Bond Commissioners, Pretrial Supervision Unit
  **Category:** Stewardship & Sustainability, Collaboration & Teamwork
  **Summary:** Community Justice Services (CJS) implemented the Bond Reform Project (BRP) in collaboration with the 20th Judicial District as a response to the growing national movement for criminal justice reform. The BRP emphasizes effective risk assessment, community safety, and the least-restrictive conditions for pretrial release while directly addressing issues of pretrial justice, jail overcrowding, and the costs of offender management. In 2015, CJS conducted a study to validate this approach.

  Research demonstrates that outcomes are improved for defendants who are safely released from jail while awaiting trial. This allows them to maintain employment and housing, pay child support, seek treatment for mental health or substance abuse, and retain strong ties to their community. CJS administers the Colorado Pretrial Assessment Tool (CPAT), an empirically validated instrument that predicts the likelihood for success during the pretrial release, as defined by the court appearance rate and public safety rate. Factors assessed include mental health, stability of residence, and criminal history. The tool is used to generate an assessment score for pretrial supervision matched to the risk level of the defendant, allowing them to be managed safely in the community

- **Home Access Program**
  **Contributing Department(s) and Division(s:** Transportation, HHS, County Attorney, Commissioners' Office, Administrative Services
  **Category:** Stewardship & Sustainability, Innovation, Collaboration & Teamwork
  **Summary:** In response to the unique challenges faced by homeowners throughout Boulder County, the CDBG-DR Home Access Program was designed to ensure our residents had an opportunity to rebuild safe, resilient, and permitted access to their homes. The Home Access team has worked hard to develop and launch the first flood recovery program in the nation that provides fully-funded grants for residents to rebuild their private bridges, driveways, and roads. Since beginning in 2014, this innovative program has funded $2.7M in awards across Boulder County, with more awards and projects to begin the coming months. Staff organized several successful tours with state and federal CDBG-DR partners to champion the need for creative solutions, such as a no-loan program and a hard-won policy for addressing vacation homes. The Home Access team has also hosted workshops to provide consultants and contractors with the most up-to-date information, and reduce bottlenecks in program implementation. Team members, representing numerous County departments and divisions, collaborate to offer a streamlined, sensible, and efficient flood recovery process to residents.

- **Objective Accountability Program**
  **Contributing Department(s) and Division(s):** Clerk & Recorder's Office
  **Category:** Innovation
  **Summary**: The Objective Accountability Program (OAP) was implemented six years ago with the purpose of implementing effective strategic planning that produces measurable results, empowering our employees, transforming our office culture, and increasing performance by implementing reporting tools that support accountability.

  Under the OAP, leaders from all divisions, conduct annual strategic team planning meetings, and implement a division level accountability program, which consists of monthly actions that support both annual and 3-to-5 year goals. It is through this structure that we have met an astounding number of goals. Since 2010 we have completed 192 Meaningful Objectives, 1100 support projects achieved, and 13 visionary goals.

  The OAP has made the entire Clerk & Recorder organization a more effective and productive office and has increased employee performance and team results. Because of this program, we were able to strategically plan goals and actually execute on them in addition to our daily work serving the public. The Clerk and Recorder office team has created efficiencies, standard processing methods and improved services provided to the public in all divisions – digitization of records, has increased the ease of accessing records remotely; shorter lines in Motor Vehicle and increasing online vehicle renewal registrations; and, same-day registration and universal mail ballots to name a few.

- **Flood Recovery Case Coordination & Data Management**
  **Contributing Department(s) and Division(s):** Flood Recovery, HHS, Admin Services, Land Use, Transportation, Public Health
  **Category:** Innovation, Collaboration & Teamwork
  **Summary:** The Flood Recovery Case Coordination and Data Management initiative is a comprehensive database with information on all flood clients across five county departments that are providing services to flood-affected households. Following months of preliminary work, the project officially launched in January, 2016 for use by flood recovery case managers from Housing and Human Services (Community Development Block Grant-Disaster Recovery) , Land Use (Permitting, Property Acquisition), Transportation (private access, roads and bridges), Public Health (wells and septic systems), and Administrative Services (Flood Debris Clean-up). The cross-department integration of data enables staff to easily and readily access up-to-date information on households assessed for damage following the 2013 flood and the current status of repair and recovery in each county department with which the household is working. Staff is able to determine the current status of county assistance and any relevant permits, and which county staff member the household is working with in order to improve effectiveness and efficiency of services rendered. The database is refreshed on a weekly basis with new data from two sources and is stored on a SharePoint site that was set up specifically for case managers.

- **St. Vrain Community Hub – Collaboration**
  **Contributing Department(s) and Division(s):** Admin Services, Community Services, HHS, Public Health
  **Category:** Collaboration & Teamwork
  **Summary:** Opening in August of 2015, the St. Vrain Community Hub is a shining example of what can be achieved through cross-departmental collaboration and working toward a lofty vision.
  The Hub enhances and connects access to services and is easy to navigate. The look, feel and layout of the building were purposefully designed to focus on welcoming clients to help reduce feelings of anxiety. Epitomizing the best in public service, many dedicated staff from across Administrative Services, Community Services, Housing and Human Services, Public Health (and others) came together to bring the vision of this space to fruition. Since the August opening, we've heard nothing but positive feedback from staff and clients about just how inspiring a space the St. Vrain Hub is to work and to receive services.

  The St. Vrain Community Hub is also extremely energy efficient. Constructed to the highest level of environmental building practices in its design and construction, this building will become the first LEED Platinum certified building in Longmont and was recently voted 2015 Greenest Building in Colorado by the US Green Building Council, Colorado. The Hub is a true community asset whose legacy will remain for decades to come and the county should be very proud of this accomplishment.

- **Parks and Open Space 40th Anniversary Celebration**
  **Contributing Department(s) and Division(s):** Parks and Open Space
  **Category:** Public Service
  **Summary:** Throughout the year 2015, we marked our 40th Anniversary (and YouthCorps 20th Anniversary) by sharing our story through a variety of activities and events. Because many of our own staff members were not yet born in 1975, staff was our first target audience. We engaged staff with a contest to pick a logo and tagline. The winning moniker "Preserving, Cultivating, Recreating" was used along with a special logo on all correspondence, on banners at events, and on signs installed at all major trailheads. We engaged the public in several ways: a special 40th Anniversary slide show, special web pages for 40th and YouthCorps 20th, bus tours, and articles in our quarterly magazine "Images."

  The webpage advertised special events, highlighted milestones from our history, included a link to the anniversary slideshow, and allowed the public to purchase special 40th Anniversary print and notecards, with proceeds benefitting the POS Foundation. Three 40th Anniversary public bus tours highlighted local history, ecological restoration efforts, recreation amenities and stories about and/or from landowners.

- **Differential Response and Family Assessment Response**
  **Contributing Department(s) and Division(s):** HHS - Family & Children Services
  **Category:** Public Service
  **Summary:** In late 2013, we became an early adopter of Colorado's new dual-track Differential Response (DR) system for child welfare cases. DR moves away from the traditional "one-size-fits-all" approach and allows us to handle low- to moderate-risk cases differently. The goal is to engage families earlier and more fully, preventing further interaction with the child welfare system.

  Under DR, newly-opened cases are categorized as either "Family Assessment Response (FAR)" or "High Risk Assessment (HRA)." HRA is the more traditional, investigatory response for serious child abuse and neglect cases. FAR is for lower-risk cases and enables us to collaborate with families without having to make a finding of abuse or neglect. We can help them identify what they need to keep their children safe and access -wraparound supportive services more quickly.

  Since 2014, the first full year of DR in Boulder County, approximately 60% of all child welfare referrals in Boulder County have been assessed as FAR. That means we're reaching families earlier and stabilizing them with important wrap-around services to help them create more positive environments for their children.
  These exciting projects and creative problem solving of the County's staff is celebrated at the award winners' event.

**Goal 3:** **Preserve, protect, and enhance the natural resources of Boulder County.**
**Guiding Value:** **We are a safe, healthy and environmentally aware county. Our stewardship honors our past and sustains and improves the quality of life for present and future generations.**

The Boulder County Commissioners passed two resolutions adopting a *Sustainable Energy Plan* and adopting *Zero Waste* as Guiding Principles. The resolutions committed the County to energy and resource conservation, waste reduction, pollution prevention and other sustainable practices. The resolutions address both internal County actions and external outreach to our residents, business community and local governments. The County has dozens of programs in place or in progress, with a focus on meeting these priorities:

- Greenhouse gas emissions reduction
- Zero Waste
- Energy efficiency
- Air Quality
- Water resources
- Land and soil resources
- Social equity and human services
- Economy and financial stability

The County has sustainability staff members that promote recycling, energy efficiency, green buildings, climate change adaptation, sustainable fleets and purchasing practices. The sustainability website has many new business practices and resource information available. This year the Commissioners awarded nearly $50,000 to eight waste-reduction programs as a part of the zero waste programs.

The Commissioners have led the State in developing oil and gas regulations. Currently The Board has passed a moratorium until July 1, 2018 on drilling and fracking until health and safety issues can be studied. The County is supporting studies that address the health and safety impacts from fracking on people and the environment.

Many sustainability-related projects include attainment of *LEED certifications* on new and existing buildings, installation of several solar power systems on numerous county buildings and the expansion of the county's Zero Waste program for recycling. As mentioned before, the St Vrain Community Hub will become the first LEED Platinum certified building in Longmont and was recently voted 2015 Greenest Building in Colorado by the US Green Building Council, Colorado. Some of the many sustainability projects budgeted are low cost residential energy audits, high-efficiency lighting programs, zero waste, and expansion of solar power on County buildings.

Many of the energy reduction projects including a biomass heating system, net zero energy building design, infrastructure improvements to roofs through increased insulation and heat reflective coatings, replacing older equipment with more efficient equipment and solar installation were funded with *Qualified Energy Conservation Bonds (QECB).* By using this financial vehicle the County was able to become more energy efficient sooner.

In 2010, Boulder County was awarded a $25 million Department of Energy/American Recovery and Reinvestment Act (ARRA) grant called *Better Buildings* to expand energy efficiency services to residents and businesses. The City and County of Denver, Garfield County, the Denver Regional Council of Governments and the Governor's Energy Office are also involved in this grant to pilot and deliver similar, convenient retrofits services to in other parts of the state. The *EnergySmart* program was created as a result and continues to bring large scale energy upgrades across the entire community.

Boulder County has an extensive Open Space program designed to protect and preserve land for various uses. These uses include agricultural fields, buffers between towns, wildlife habitat and recreation to name a few. The 2016 budget continues to support the purchase of open space land. In the November 2010 election, the citizens approved a new 0.1% sales and use tax with bonding authority of an additional $40 million. The adopted budget does include the existing dedicated open space portion of the sales and use taxes at a rate of 0.60% (.60 cents on a $100 purchase) that was approved by the voters in the 1999, 2000, 2004, 2007 and 2010 elections. All of the proceeds are dedicated to open space acquisition; maintenance and payment of the Open Space Bonds (see debt section for detail). The County continues its ambitious open space purchasing to acquire as much land as possible while it is still available and before prices increase even more.
The Parks and Open Space Department budge*t* has been growing to meet the need to preserve and enhance the new open space properties. There are initiatives to work on increasing public access, providing public information, and continuing the agricultural heritage on open space. See the Open Space CIP in the Capital Expenditures section for additional information. Every effort is made to identify and preserve both natural and cultural resources unique to each site.

*Forest Health is a collaborative comprehensive plan among several County departments to integrate wildfire mitigation, tree thinning and preparation strategies for infestations such as the mountain pine beetle. The budget continued funding for this program in several departments.*

*Build Smart is a progressive green building program* intended to substantially raise the level of sustainable development and redevelopment in unincorporated Boulder County. The Land Use Department has completed work on an update to the current County Land Use Code to incorporate these new sustainability principles in residential building code.

The Boulder County Recycling and Composting Authority was established by an IGA in 1995. The Authority provided a regional approach to solid waste management and brings the County and its cities together to focus on reducing waste and increasing recycling. The regional facility opened July 2001 and an IGA signed on December 31, 2001 transferred ownership of the facility to the County. The 2008 budget had $5 million to pay for a *major improvement in the recycling center* to handle "single stream" materials. A major milestone was reached in 2012 when the Recycling Center processed over half a million tons of material. The new *Household Hazardous Waste Facilit*y began operations diverting toxic chemicals from landfills in 2011. Further improvements are included in the 2016 adopted budget, including $2.5 million to meet requirements of Zero Waste, and $446.500 for the purchase of a film plastic air system to pull ot plastic bags from our single stream process.

The County participates in the *RTD EcoPass Program,* which provides free bus service to destinations within the Denver/Boulder area. Each County employee is provided one of the passes with the intent of encouraging the use of mass transit, thereby reducing traffic pollution, traffic congestion, and the need for so many parking spaces in downtown Boulder. Another RTD EcoPass program for the Town of Nederland was approved by the voters to provide free bus passes for all citizens, funded by a new tax.

The Commissioners are encouraging the use of *hybrid electric and plug-in electric vehicles* in the County fleet to reduce harmful emissions into the air and increase fuel efficiency. The County transportation budget subsidizes RTD bus services on new routes to get extended service to underserved parts of the County. Free bus ridership was also approved by the City of Longmont for all citizens.

The County also funds the *Alternative Transportation organization* that is responsible for promoting bike events (Bike to Work Day) and encouraging modes of alternative transportation. In 2011, Boulder County had the largest percentage of workers using alternative transportation on Bike to Work Day in the Boulder area.

To encourage bus ridership a new program of providing bicycles to bus commuters at the beginning or end of their route was launched in 2011. The Bus then Bike program offers long-term bicycle parking in card-key accessed shelters. Also the program includes the free leasing of bicycles to commuters.

**Goal 4:** **Promote jobs that ensure self-sufficiency and an economy that is stable, innovative, and secure.**

**Guiding Value:** **We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.**

As unemployment rates increased in Boulder County beginning in 2008, the job counseling services provided by WorkForce Boulder County were improved. Improvements included adding staff and a larger facility. There is increased collaboration between all human services divisions to provided diverse services to those in need. The "*Green jobs"* pipeline is developing trained unemployed people for new jobs that will become available in the environmental sector. Now that unemployment in Boulder County is decreasing we continue to provide training and skills needed for future jobs.

Reaching out to a younger group of the County, the commissioners in 1996 proudly described the creation and mission of the *Boulder County Youth Corps:* "It will provide employment opportunities, community connections, and service for county youth between the ages of 13 and 17 years-old". The Youth Corps was expanded to include several working teams for various cities within the County. For many young people, this is their first job and an opportunity to learn employment skills. The 2016 budget will provide jobs for the Youth Corps teams in areas such as parks and open space enhancements, trail building, energy efficiency, housing renovation, recycling efforts, sustainability, and human services.

The budget continues financial support for various *Economic Development Boards and Organizations* within the County to retain existing businesses and promote and attract businesses.

There is also a multitude of county programs that promote independence and economic well-being, such as Circles Campaign, Project Self Sufficiency, Personal Investment Enterprise, Aging Services and Social Opportunity and Support Program also received level funding or increases.

**Goal 5:** **Address basic human needs in a caring, comprehensive, and coordinated manner that promotes independence.**

**Guiding Value:** **We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.**

The implementation of the Affordable Health Care Act has been a major effort and is expected to continue into 2016. The Housing and Human Services Department has implemented programs for our citizens to increase access to health care coverage.

In the 2014 November election, the citizens approved a ten year extension of the 0.9 mill property tax contributing over $6 million in 2016 to Health and Human Services budgets. This funding originally approved in 2010 will enable the county to continue and enhance services to eligible clients. When the downturn in the economy increased the demand for services the citizens approved this additional funding. The sustained high

unemployment created a higher need for services, even reaching more people in the middle class. At the same time, the State of Colorado was cutting funding for services. This created a difficult problem for the county that this temporary funding helps to address. There is a fund in the adopted budget for tracking the expenditures of this funding called the "Human Services Safety Net Fund".

The Safety Net funds are enabling an increased investment in a system of early intervention and prevention that will begin to save money. We are investing in evidence-based, up-front, crisis-averting services. This is improving our ability to meet the community's much-increased need for food assistance, health coverage and housing.

The Circles Campaign is an innovative national model to address poverty and Boulder County is the first in Colorado to implement the program. Circles are unique in using community engagement as a way of reducing poverty and connecting low-income participants with social capital across all sectors of the community. Residents who otherwise may not engage in addressing root causes of poverty learn how to take it upon themselves to enact social change.

*Age Well Boulder County: A Plan to Create Vibrate Communities* is going through an update process to help prepare the County for the large population increase anticipated in the senior community.

In 2009, the Housing and Human Services Department was created integrating these two, previously independent, departments. The new effort has helped expand the numbers of people served by up to 140%. Much of this growth has been focused on front-end early intervention and prevention programs that have reduced the need for more expensive and intensive down-the-line services. This approach is improving outcomes on key indicators in safety, stability self-sufficiency and well-being.

The countywide human services strategic plan, *Building a Community of Hope*, was updated for 2016 and strategic priorities are outlined in the excerpt found at the beginning of this section

In the November 2002 election, voters approved an increase in property tax levy of 1.5 mills for a total of over $10 million in 2016, all of which is to be used for human services. Developmental disabilities programs in Boulder County will receive a 1.0 mill levy, the maximum under State law that a county can receive for this purpose. This reinforces the County's priority in providing professional help for those affected and their families. The remaining mill is dedicated to help human services programs that have been directly affected by cuts from the State of Colorado budget, for which purpose a fund (Health and Human Services) has been budgeted.

The County provides significant allocations to the Health Department, Mental Health, and Developmental Disabilities, as well as a portion of the budgets of approximately 60 other non-profit human services agencies. Please see the section in the book on Health and Human Services for funding details of these non-profit organizations. The Worthy Cause Fund helps non-profit organizations with building facilities.

Boulder County Commissioners have also opted to fund social service programs beyond what is prescribed by the State. County only funded programs include assistance for emergencies and providing satellite offices throughout the County that are closer to the clients that they serve. When State support declines due to State budget deficits, County support becomes critical.

T*he Volunteer Initiative* is working to increase cooperation among all Boulder county volunteer organizations. This budget includes a position to increase volunteerism in the county and to coordinate among various agencies. In the 2014 Annual Report for Volunteers, there were *140,714* volunteer hours contributed to County programs that were valued at over $3.1 million. The major programs that benefited from this contribution were Community Services, Parks and Open Space, Public Health, Sheriff's Office, Transportation and Advisory Boards.

**Goal 6:** **Facilitate cooperation and communication between the County and other levels of government and the private sector**.

**Guiding Value**: **We value and provide opportunities for citizens to actively participate in partnership that enhance and enrich government services**.

The Commissioners and staff communicate with their Senators and Representatives at the federal level to keep attention and funding flowing to regional projects. This federal connection is especially important for working on flood recovery funding from FEMA, FHWA, HUD and others.

The Commissioners are working closely with the Governor and State Legislatures to develop policies and laws that support the programs in Boulder County. Commissioners serve on State Committees, Blue Ribbon Panels and are heavily involved in the Denver Regional Council of Governments (DrCoG). Our current Chair of the Boulder County Board of Commissioners, Elise Jones, also serves as the Chair of DRCOG and the Chair of the Metro Area County Commissioners. The State is overseeing all the disaster funding from the federal government to the Counties impacted by the 2013 flood. We have been working with them to secure reimbursements for flood recovery work.

The Commissioners initiated a *Super IGA* (Intergovernmental Agreement) on regional planning issues. The Commissioners and the mayors of the participating municipalities signed the document. Officially titled "Boulder County Countywide Coordinated Comprehensive Development Plan Intergovernmental Agreement", the plan outlines growth boundaries for development, provides land use regulations that prevent growth into hazardous areas like flood plains, and designates buffer zones between communities. This innovative planning effort received the National Association of Counties highest platinum award for 2007. Although this IGA expired it has remained as a guiding principle for working together.

The Commissioners have signed a number of *Intergovernmental Agreements* (IGAs) with other governmental entities. These agreements addressed important inter-agency issues such as the Boulder Regional Communications Center and the Recycling and Composting Authority. Land use planning around the Northwest Parkway and the Mountain Backdrop Planning Project cover larger areas of the region. In addition, IGAs are in place to insure mutual aid when emergencies occur, such as forest fires.

The *Boulder County Consortium of Cities* meets monthly to discuss regional issues with the County.

The *expansion of the 20th Judicial District by the State of Colorado* has necessitated building additions to our current Justice Center in Boulder. The Chief Judge and her staff work with the County Architects to create new space to accommodate additional courtrooms for new judges. The financial burden of this construction falls to the County budget as an unfunded mandate from the State.

The County will actively participate in various *intergovernmental boards and agencies* such as: Regional Transportation Development (RTD) Commission, Denver Regional Council of Governments (DRCOG), Colorado Counties, Consortium of Cities, and Urban Drainage and Flood Control District. Statistics are annually distributed throughout the County to facilitate communication and discussion concerning smart growth and land use issues.

The Commissioners encourage intergovernmental cooperation by providing support for the County Extension Office with Colorado State University and the Integrated Treatment Court with the Twentieth Judicial District.

There are many *Advisory Board and Commissions* that give residents the opportunity to participate in County governance. In the Introduction section of this book, there is a listing of the different groups and their purpose.

**Goal 7:** **Recognize and respect the economic, geographic, and ethnic diversity of Boulder County and encourage citizen participation in the government decision-making process.**

**Guiding Value:** **We are a caring county government that values and respects diversity and builds on the strengths of individual employees, the organization and the community.**

An innovative approach to sharing geographic and statistical information is developing in our GIS initiative. We have maps that show us various populations in a new way. This will help us improve efficient delivery of services**.**

The training program People Engaged in Raising Leaders (PERL) is aimed at increasing the leadership, participation and representation of ethnic minorities on Boulder County boards and commissions. Statistically, 12.8 % of County residents identify themselves as Latino, while Asians make up 3 %, African American one percent and Native Americans less than one percent. Latinos hold only 4.6% of the seats on boards and commissions, while other minorities make up less than one percent. PERL's curriculum teaches the cultural aspects of civic engagement and builds leadership and communication skills.

The Commissioners continue to increase the funding for County services throughout the different sections of the County as evidenced by *satellite offices in Longmont, Louisville, and Lafayette*. New building outside of Boulder includes the St. Vrain Community Hub in Longmont.

The Commissioners commitment to employee diversity is clear by their actions of providing diversity training for all new employees, a specific diversity policy and extensive diversity training courses for all employees. Efforts are made to further diversity in the County's work force. The Cultural Responsiveness and Inclusion Committee (CRIC) was created in 2014 to create a framework and strategies for supporting and nurturing cultural responsiveness and inclusion at Boulder County. In 2015 the group began to develop a Road Map aimed at embedding cultural responsiveness and inclusion within Boulder County's organizational culture.

Various County-funded nonprofit agencies and County programs target the needs of specific ethnic groups and geographic regions. An example of a county program is the Boulder County Community Action Program (CAP), which annually distributes scholarship awards to low-income multicultural students.
Citizen advisory boards guide and assist Boulder County in many ways. The Commissioners seek gender, ethnic origin and geographic diversity when they recruit residents to participate Boards & Commissions.

**The County budget and budget policies are directed at achieving these goals**. All Elected Officials and Department Directors of the County meet in strategic planning sessions to discuss long and short-range goals. The methods and strategies to attain these goals are translated into dollars during the annual budget process. Department Directors are evaluated annually to determine how effectively they have used the budget dollars allotted to them to reach the predetermined goals.

*Many programs meet multiple goals.* For example, the Youth Corps is a creative approach to provide efficient services. Experienced youth leaders in the community believe the County receives much more in work value than it pays out in salaries. The promotion of jobs in the community for the participating youth provides labor that preserves and protects the natural resources through trail building and also addresses basic human needs through housing renovation.

It is apparent that Boulder County's mission and goals are interwoven into budget decisions to bring responsive, coordinated services to the citizens of the County. The budget reflects the values and concerns of the County's citizens. These values and concerns are essential components of the Commissioners policy making and budget decision process.

# BOULDER COUNTY FISCAL POLICIES

The purpose of this section is to present the various policies used by the County of Boulder in managing its financial and budgetary affairs. Most policies listed are not new, but represent long standing principles that have continually guided the County and sustained its financial stability, even during downturns in the economy. The policies are reviewed annually and are amended as needed.

The Board of County Commissioners (BOCC) enacts three resolutions: 1) approving the budget by fund, 2) appropriating the budget, and 3) setting the County mill levy on or before December 22 (per Statute 39-1-111, CRS). Any increase to the adopted budget requires that a supplemental budget request be approved by the BOCC at a public meeting. A change resolution, with prior published notice of the proposed changes, is approved by the BOCC at a public meeting. Expenditures may not legally exceed the appropriations approved by the BOCC. The appropriations are established by function and activity. Fiscal control is maintained through the County's accounting system (SunGuard - IFAS), at the appropriation level. Elected Officials or Department Directors may reallocate budgets within an appropriation without approval of the Commissioners.

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on the basis of "generally accepted accounting principles" (GAAP). Fund expenditures and revenues are reported in the CAFR on both a GAAP basis and budget basis for comparison purposes.

## ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

- An independent audit will be performed annually in accordance with State law.
- The County's accounting system shall be maintained in conformance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB) and other authoritative sources, and with the goal of obtaining an unqualified opinion from the independent auditor. The modified accrual basis of accounting is used for all governmental fund types, while full accrual accounting is used for proprietary funds.
- The County will produce annual financial reports and a Comprehensive Annual Financial Report (CAFR) in accordance with GAAP and the provisions contained in the GASB Statements, along with any other authoritative standards for state and local government, and as outlined in the Governmental Accounting, Auditing, and Financial Reporting (GAAFR).
- Each Department/Office will conduct a physical inventory of all its capital assets annually.
- The Financial Services Division is responsible for enforcing the county's fiscal accounting, auditing, and financial reporting policies.

## OPERATING BUDGET POLICIES

- In accordance with Colorado state statutes (CRS 29-1-103(2)), Boulder County will adopt a balanced budget annually for each fund. This means that budgeted expenditures cannot exceed available resources in the budget year. Available resources include projected revenues available for the fund, plus use of fund balance. The use of fund balance is allowed as a resource only if the ending fund balance target is met, and then only for use in supporting one-time expenditures.
- Services that directly contribute to the vision statement and guiding values of the County will receive first priority for funding.
- The County will avoid budgetary procedures that balance current expenditures at the expense of meeting future year expenses (e.g. postponing expenditures).
- The County will maintain a budgetary control system to ensure compliance with the budget and will make reports available in a timely manner for management use which compare actual revenues and expenditures to budgeted amounts.
- The County will encourage the use of technology and capital investment programs that are cost effective and will control the growth of operating costs.
- Supplemental requests for funding will be heard by the BOCC on an as needed basis.

## DEBT POLICIES

- The County will confine long-term borrowing to capital purchases and improvements. The pay back period will not exceed the useful life of the project.
- There will be no lease purchase without BOCC approval.
- Debt will not be used to fund current operating expenses.
- New bond issues must be approved by a majority of voters as required by TABOR Amendment of the Colorado Constitution.
- Total general obligation debt may not exceed one-and-one-half percent of assessed valuation of a County (CRS 30-26-301). For a description of current debt, please turn to the section titled Debt Service.

## FUND BALANCE POLICIES

- Boulder County will maintain an emergency reserve (in the General Fund) in an amount equal to at least three percent of fiscal year spending in accordance with the provisions of Article X, Section 20 of the State Constitution (Tabor Amendment).
- Budget and Accounting staff meet as required, as well as during the year end closing period, to discuss fund balance restrictions. Restrictions are used as is a "tool" to segregate spendable fund balance from equity that must be preserved for legal purposes (i.e., TABOR reserve in the General Fund), or accounting requirements such as pre-payments, or for restricted revenues receipted into the General Fund that need to be isolated and preserved for their intended use.
- Boulder County will budget a year-end unrestricted General Fund balance of no less than two months of the adopted operating expenditure budget. The amount of the contingency (emergency) reserve that is set aside to satisfy the TABOR requirement (see above) shall be part of this calculation of unrestricted General Fund balance.
- Other county funds with fund balance requirements:
- Social Services Fund - the fund balance will be no less than two months of the adopted operating expenditure budget (County's portion).
- Fund balance for the Road & Bridge Fund and the Capital Expenditure Fund will be budgeted depending on the cash flow requirement of the projects.
- The remaining property tax funds (Developmental Disabilities, Health and Human Services and Human Services Safety Net) will maintain minimal fund balances.
- Enterprise funds (Recycling Center and Eldorado Springs LID) will maintain a fund balance that is adequate to supply working capital that best fits the conditions of each fund.
- All other funds will maintain sufficient fund balances to ensure adequate resources for future operations.
- The BOCC can adjust the minimum level of fund balances at its discretion to allow the County flexibility during a time of economic downturn, or emergency. This policy of allowing the fund balance to fluctuate is necessary because of the two year property tax assessment cycle that influences our property tax revenue changes. Fund balance may be used to mitigate property tax fluctuations for no more than four years in cases where the revenue is forecasted to recover in that time frame.
- The unassigned fund balance in the General Fund will provide stability and fiscal health for the County. Adequate fund balances reflect well to credit agencies to attain desirable bond ratings that will keep the cost of government borrowing low. Unassigned fund balances help to mitigate the following factors:
    - Volatility of revenues and fluctuations of expenditures
    - Significant one-time outlays and extreme events
    - Commitments and assignments for a specific purpose

- If the unrestricted fund balances fall below the minimum levels, then fund balance replenishment will become a financial management priority. It is important to replenish unrestricted fund balances in a timely manner. Sources for replenishment could include non-recurring revenues and year-end surpluses. Ongoing operating expenses shall be controlled to match the ongoing revenues and not depend on fund balance usage for the long term. To budget a structural deficit is not consistent with a sustainable fiscal policy.
- The County will be in full compliance with GASB Statement number 54 in disclosing non-spendable, restricted, committed, assigned, and unassigned fund balances.

## INVESTMENT POLICIES

- Disbursement, collection and deposit of all funds will be managed to insure maximum cash availability for investment purposes, while meeting the County's cash flow requirements.
- The County will obtain the best possible return on all cash investments within the limits of State law, local policies and prudent investment practices.
- These investments include, but are not limited to: U.S. Treasury securities; U.S. agency securities; deposits in banks, and savings and loans; repurchase agreements collateralized by authorized investments; money market mutual funds; and pooled investment trusts.

## CAPITAL OUTLAY POLICIES

- Capital outlay items, not dollars, are approved by the Board of Commissioners during the budget process. Major changes in specifications cannot be made unless a department chooses to pay the added cost. All capital outlay items costing in excess of $10,000 must have prior approval from the BOCC, either during the budget process or during the year.
- Approved items for the General Fund are budgeted in central budget called Capital Outlay, not in the requesting office/department's budget (budgeted and managed by the Purchasing staff). Cost savings revert to the fund balance at year-end.
- The capitalization threshold for financial statement reporting purposes is set at $5,000 for equipment, and increases to $50,000 for buildings, land improvements, and infrastructure, and finally to $100,000 or more for software either purchased or developed internally and with an estimated useful life of one year or more.

## REVENUE POLICIES

- The County will maintain a diversified and stable revenue base to the extent it has legal authority to do so, to protect it from short-term revenue shortfalls.
- The County will follow an aggressive policy of collecting revenues.
- The County will generally establish all user charges and fees, over which it has discretion, at a level related to the full cost (operating, direct, indirect, and capital) of providing the service. The County will review the charges/fees annually.
- The County will consider all revenues to be used for general purpose to provide maximum fiscal flexibility. The two exceptions are when revenue targeting is legally required or when a revenue source has been established for the sole purpose of providing a specific program or project, as in the case of a Federal or State grant, or the employee Health and Benefit Plan.
- The County will aggressively pursue revenue-raising strategies, with the exception of the property tax.
- The County will discourage the use of intergovernmental grant assistance for ongoing operational programs. Such grant assistance may be used for special projects, provided such special project has a specified starting and ending date, and does not expand a service in such a way that additional local funds will be required to continue part or all of the service once the grant assistance is no longer available.

## GENERAL BUDGET POLICIES

- Vehicle replacement:
  - It is the policy of the BOCC that the county shall operate the most reliable, sustainable, efficient, safe, cost-effective fleet possible.
  - It is the policy of the BOCC to contain the size and cost of maintaining vehicles belonging to Boulder County and to ensure the availability of good quality county-owned on and off road vehicles/ equipment and trailers.
  - Vehicle replacement requests (with a value of $5,000 or greater) must be reviewed and approved by the Fleet Manager, before review by the Budget Office and the Fleet Vehicle Committee.
  - Depending on the type and age of the vehicle to be replaced, the criteria for replacement are: 1) 85,000-250,000 miles; 2) 10-16 years old; or 3) excessive maintenance costs.
  - Approximately one third of the Sheriff's fleet is replaced annually.
  - Road Maintenance vehicles are budgeted in the Road & Bridge Fund.
- FTE salary base for the subsequent budget year is restricted to the sum of the amount approved for permanent salaries (funded at 97%) and the merit pool (except merit bonuses given over the top of a pay range) for the current year.
- All permanent wage line items are funded at 97% of the total needed per the personnel schedules in the General Fund and the Social Services Fund. (See Vacancy Savings below)
- Turnover savings at the end of the year is returned to the fund balance before the adoption of the new budget. All vacant positions will be reviewed by Human Resources to verify that the job is properly classified before it is refilled. Managers will be expected to examine the need for the position before refilling. Vacant positions are filled at entry level unless the BOCC approves a higher salary in the range based on qualifications and experience.
- In the General Fund Personnel Service Appropriations budgeted dollars are restricted to personnel service usage. Transfers to or from personnel service appropriation must have prior approval of the BOCC.
- All Operating base budgets are established at a percentage of the previous year's budget. The BOCC evaluates and determines the appropriate percentage each year at the beginning of the new budget process.

## VACANCY SAVINGS POLICIES (AND PROCEDURES)

**Policy:** Permanent Wages Funded at 97% and Access to 3% Pool

- It is the policy of the BOCC that that in the General Fund and in the Social Services Fund all permanent wage budgets are set at 97% of dollars needed, per the personnel schedules as of December 1, for the following budget year.
- A 3% pool is budgeted from anticipated "vacancy savings" from all General Fund and Social Services Fund salaries.
- Should an office/department in the General Fund or Social Services Fund need budget dollars in addition to the 97% amount it may access the 3% pool to supplement permanent wage budgets under the following circumstances: 1) The agency had no turnover, and it can be demonstrated that the vacancy savings were not adequate to offset the 3% salary shortfall -offices/departments are not required to keep positions open to compensate for the shortfall; 2) recruitment has been done in accordance with established written procedures.
- The following payroll expenditures <u>are</u> eligible to be paid from the pool: 1) medical and vacation leave balances paid at employee termination; 2) annual payment for accrued medical leave over the cap for eligible employees; 3) year-end payroll accrual (4-day); 4) the difference between the 97% budgeted salaries and the 100% which may be spent.
- The following payroll expenditures <u>are not</u> eligible to be paid from the pool: 1) Costs for reclassifications; 2) payment for accrued compensatory time at termination; 3) payment of overlapping salaries for a single position; 4) the amount over entry level paid to any employee hired during the year unless approved by HR or BOCC.

**Procedures:** Analyzing Vacancy Savings and Accessing the 3% Salary Pool

- Before the December payroll is posted to the expenditure accounts, the Financial Services accounting staff will determine if any personnel services budgets are projected to be overspent.
- For appropriations that are forecast to be over budget, Budget and the Financial Services accounting staff will determine the amount eligible to be paid from the 3% pool and will use that amount from the pool to cover the cost.
- If the eligible amount to be paid from the pool is insufficient to cover the estimated shortfall, the office/ department will be notified and asked to prepare a "Request for Budget Adjustment" form for processing which may require either a transfer of budget dollars from operating, or a request for supplemental funding.

County policy states that the 3% Salary Pool funds can only be used for the Permanent Wages account. It is intended for offices/departments that do not have turnover equivalent to 3% of their salary budget. Because the Hourly Wages account, or the Overtime account is sometimes used to cover vacancies, the pool can be allocated to those accounts if there has been a corresponding savings in the Permanent Wages account.

Any other personnel expenses that exceed the personnel appropriation in a Department or Office should be resolved without using the 3% pool. Finance may charge these expenses to a new account (Personnel Other Costs) in order to post the December (final) payroll of the year. This account is meant to be used as a “clearing account.” Offices and Departments must resolve expenses charged here by transfers and supplemental budget requests before year end closing.

## FUND ACCOUNTING

It is the policy of the BOCC that the accounts of Boulder County be organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred inflows and outflows, liabilities, fund equity, revenues, expenses, and expenditures.

In accordance with GAAP, the county will maintain the minimum number of funds needed for sound financial administration. The county will maintain a General Fund and any other funds as prescribed by state statute or other legal requirements as required by GAAP, or as considered necessary to ensure appropriate accounting and reporting of financial activity.

The modified accrual basis of accounting is used for all governmental fund types. Accounting for activities under these different bases of accounting varies, particularly in regards to recognition of revenues such as property taxes. Accounting practices will be designed to comply with GAAP and state law as it pertains to local governments.

## BASIS OF BUDGETING & ACCOUNTING

The basis of budgeting and accounting refers to the point when a transaction or related accounting event is recognized in an office/department’s budget, or in the operating statement (following GAAP).

All governmental funds (including the General, special revenue and capital projects funds) use modified accrual as both the basis of budgeting and for accounting/financial reporting. There are two exceptions to this rule: 1) the net present value of minimum lease payments is not budgeted (actual expenses to service the lease need are budgeted); 2) the government-wide financial statements, in which governmental activities are reported, uses the accrual basis of accounting.

Under the modified accrual system, revenues are recognized in the accounting period in which they become “measurable and available.” This means that the amount of the transaction can be determined and can be collected within the current period, or soon enough thereafter, to pay liabilities of the current period.

The County considers all revenue available if it is collected within 60 days after year-end, with the exception for flood reimbursement revenue. Due to the significant time delay in receiving funds from the Federal government, and the State of Colorado, a 90 day availability window for flood reimbursements was approved in 2014.

Property tax is reported as a receivable and deferred revenue when the levy is certified and as a revenue when due for collection in the subsequent year. An allowance for estimated uncollectible taxes (1%) is included in the estimated tax needed to balance the budget. The County bills and collects its own property taxes and the taxes for various taxing agencies. Collections and remittance of taxes for the other taxing agencies are accounted for in the Agency Fund on the Treasurer's set of books.

GASB Statement 34 requires that accounting and financial reporting include statements reported from a "government-wide" perspective using a full accrual basis. Expenditures are generally recognized when the associated liability is incurred, with the exception of accumulated unpaid vacation and sick pay and pre-paid expenses, which are recorded on the balance sheet and recognized in the applicable period.

The basis for accounting for proprietary funds is full accrual, where revenues are recognized when earned and expenditures when they are incurred. The basis for budgeting for proprietary funds is full accrual with the exceptions of depreciation and amortization. For capital assets and capital purchases, funds are budgeted from a perspective of the actual cash outlay required (cash basis). From the accounting/financial reporting side, these are recorded as capital assets on the balance sheet and depreciated (expensed) over the nominal useful life of the asset, which is expensed. Since depreciation is not budgeted, the budgeting controls are removed for this account only to allow the transactions to occur.

The following spreadsheet shows each fund type appropriated by the County, along with the relevant basis of accounting/financial reporting, and the basis of budgeting.

**BASIS OF ACCOUNTING AND BUDGETING**
**ALL BUDGETED FUNDS**

| FUND TYPE | ACCOUNTING BASIS | BUDGETING BASIS |
|---|---|---|
| GENERAL FUND | MODIFIED ACCRUAL | MODIFIED ACCRUAL |
| SPECIAL USE FUNDS | MODIFIED ACCRUAL | MODIFIED ACCRUAL |
| CAPITAL PROJECT FUNDS | MODIFIED ACCRUAL | MODIFIED ACCRUAL |
| PROPRIETARY FUNDS | FULL ACCRUAL | FULL ACCRUAL* |

** The basis for budgeting for proprietary funds is full accrual, with the exceptions of Depreciation and Amortization. For captial outlay acquistion these funds are budgetd from a perspective of the actual cash outlay required to purchase the capital assets(cash basis). From the Accounting/Financial reporting respective these acquistions are reported as capital assets on the balance sheet and depreciated (expensed) over the nominal life of the asset.*

## 2016 BUDGET PROCESS

Boulder County prepares a budget for the calendar year as required by the State of Colorado Statutes. Annually the Budget Office receives a "Local Government Budget Calendar", prepared by the State of Colorado, Department of Local Affairs with all the deadlines for the budget. Some deadlines are not statutory, but reflect good budgeting practices. All statutory deadlines refer to the most current Colorado Revised Statues (C.R.S.).

- In early 2015 the Board of Commissioners developed a policy statement to be used for budget preparation (included in the Appendix) and set the calendar for the 2016 budget preparation process.
- In the spring of 2015, the budget staff met with the BOCC to discuss revenue and expenditure trends and other general budget related issues. The BOCC decided on base budget levels for the various expenditures. They agreed on a general process that was similar to the last few years. The Budget Policy Memo and directions for Budget preparation were sent to the department heads, elected officials and members of their staff to convey the general direction from the BOCC as to what they felt were areas of need and concern. Strategies and preliminary plans for the next budget year were initiated based on the analysis of the financial position of the County at that time. All Departments and Offices request a 2016 "Base Budget", and then submit any additional requests by creating budget request forms in in the Budget Prep System. Base budget was established as 100% of the 2015 budget, adjusted downwards to exclude one-time expenditures. The budget requests for 2016 could be higher than the 100% operating base but must be justified on separate request forms. The 2016 permanent wage requests for existing employees could not be greater than the total of 2015 salaries plus merit.
- A Budget Preparation Manual was issued to every department and office. The manual included the policy letter from the BOCC outlining goals and guidelines for the 2016 budget process, the budget calendar with deadlines, and instructions on entering budget forms into the Budget Prep System. The Budget Prep System was opened to users on June 1, 2015. All budget request forms for increased or new funding as well as ongoing maintenance budgets are input by departments using the Budget Prep System. On July 31, 2015 the system was closed to user input.
- Revenue projections for 2015 and 2016 were prepared by budget staff in July and August. These projections are the foundation for determining the revenue required from all sources including property taxes to balance the budget. Projections are made as to what might be the TABOR and 5.5% limitations on property taxes. The budget staff also prepared a multi-year outlook for the BOCC to use in their decision-making.
- Nonprofit agency proposals for 2016 funding for services to the community are managed by the Community Services and Housing & Human Services staff. Agency proposals go through a contract review and routing process, and are eventually sent to the BOCC for final approval.
- The deadline for all County Offices/Departments to have their proposed budgets completed by July 31, 2015. On this date, departments and offices lose their ability to input data in the Budget Prep system, but they retain the ability to view and print requests all year long. The proposed budgets were reviewed for accuracy and content by budget staff. Certain types of requests were reviewed by the following:
    - Computer Requests: Purchasing Department for Pricing, Technology Resources Advisory Committee (TRAC) for technical and institutional priority setting.
    - Capital Outlay Requests: Purchasing Department for Pricing.
    - Capital Expenditure Requests: Building Services Division for scope, design, pricing, and institutional priority setting.
    - Personnel (FTE) Requests: Human Resources for classification and salary.
- A final proposed base budget, along with the Decision Package was presented to the BOCC by October 15th. The Decision Package included all the information necessary for the BOCC to determine the budget - with listings by agency of all request forms as well as historical financial data, and updated current year revenue and expenditure estimates.
- During the month of October, Elected Officials and Department Directors made presentations (advertised public hearings) to the BOCC and interested citizens regarding their total budget request. A copy of the details of all 2016 budget requests and a summary of those requests were available for public review at this hearing and in the press room for the entire hearing schedule. At every budget presentation the public was invited to comment. The public was also informed in the advertisement that any subsequent questions or review of the 2016 budget requests could be viewed during normal business hours at the Budget Office, in the West Wing of the Courthouse located at 2020 13th Street in Boulder, Colorado. All items and changes discussed were put into a final decision package for the BOCC's consideration during the budget work session.

- A public budget work session was held on November 5, 2015. During that work session the BOCC made final decisions on funding allocations from the decision package. Lists of approved items were distributed by the Budget Office to the interested departments. The proposed budget and mill levy were established and published on the website.
- On November 19, 2015, the Budget Office made a public presentation on the proposed expenditure and revenue budget for 2016. All information from that presentation was posted on the County website.
- On December 10, 2015, the Board of Commissioners adopted the 2016 County Budget, appropriated funds and certified mill levies by resolution at a public meeting. These resolutions were transmitted to the State Department of Local Affairs, Property Tax Division, and copies are provided in the Appendix of this document.
- Information regarding approved appropriations was forwarded to Elected Officials and Department Directors. The data on the budget system was interfaced with the County's accounting system and the new 2016 budget was available for use on January 1, 2016. The approved budget appropriations were sent to the Department of Local Affairs of the State of Colorado by January 31, 2016 in compliance with state law.

## BUDGET AMENDMENT POLICY (AND PROCEDURES)

**Policy:** Adjustments to Budget Appropriations

It is the policy of the BOCC that budget appropriations may only be adjusted for certain reasons and according to specific criteria, which are listed below:

Reasons for budget appropriation adjustments:

- Appropriations Transfers: The transfer of budgeted monies from one appropriation to a different appropriation, either within a fund or between funds
- Supplemental Appropriations: During the fiscal year, unanticipated and unbudgeted revenues are received from sources other than the local government property tax mill levy, or the beginning fund balances is in excess of the budgeted beginning fund balance.
- Contingency (Emergency Reserve) Transfers: In case of a declared emergency, the BOCC may authorize transfers from the emergency reserve in accordance with Article X, Section 20 (TABOR) of the Constitution of the State of Colorado. The reserve must be maintained at an amount equal to 3 percent of fiscal year spending.
- Revenue Shortfalls: If actual revenues are less than budgeted revenues, the BOCC will determine how or if appropriations are reduced.

Criteria for adjustment to appropriations:

- Transfers: One appropriation unit is identified as having insufficient budget, while another appropriation unit is identified as having an excess budget.
- Supplementals from Unanticipated Revenue or Fund Balance:
    - A policy, law, statute, or court ruling becomes effective which mandates expenditures that were not anticipated or budgeted.
    - An expenditure essential to the operation of a County office/department was neither anticipated nor budgeted.
    - Revenue is received that is designated for a particular purpose that was neither anticipated nor budgeted.
- Contingency (Emergency Reserve): The situation must be a BOCC emergency defined as:
    - Caused by an act of God.
    - Caused by a public enemy.
    - Some other catastrophic occurrence which could not have been reasonably foreseen at the time of adoption of the budget.

**Procedures:** Process to Amend Budget Appropriations

- The Office/department requesting adjustment must identify which of the following is the cause of its request:
  - A situation that is beyond control of the organization that may result in over expenditure of budget.
  - A mandate to implement a new program or expand a current program that is not budgeted.
  - A need to replace an essential piece of equipment.
  - Has received unbudgeted revenue that is designated for a specific purpose.
- The Office/department prepares analysis of entire appropriation to determine if there would be savings in other areas of the appropriation that could cover the anticipated expense.
  - If there are funds available for transfer, that request is made on the "Request for Budget Adjustment" form.
  - If budgeted dollars need to be supplemented with additional funds, the request is made on the "Request for Budget Adjustment" form.
- Budget staff reviews the request to verify that the request meets the criteria for adjustment, evaluates the analysis of the appropriation, schedules a hearing on the BOCC Business Meeting agenda, and forwards a recommendation to the BOCC and to the requesting office/department.
- The BOCC takes action to approve/deny the request and instructs Budget staff to prepare a resolution to adjust the appropriation as indicated.
- A resolution to adjust the budgeted appropriation is prepared and advertised in compliance with the State of Colorado budget law. The budget staff schedules a hearing on the BOCC agenda. The BOCC approves or denies the resolution during the public hearing. If approved, changes are made in the budget system and the accounting system. The Budget Resolutions are sent to the Department of Local Affairs of the State of Colorado.

## BUDGETARY FISCAL CONTROL

It is state law and the policy of the BOCC that no contracts may be made, or liability against the County be created by any County official or department head that would cause the legally adopted fiscal year appropriation to be exceeded.

- The expense budgets for each cost center are established by line item details (account codes), which are summarized by account categories. Example of account categories are:
  - Supplies
  - Purchased Services
- The cost center budgets are summarized into office/department budgets, and appropriations are established for personnel expenses and operating expenses. Each office/department appropriation unit is delineated in the appropriating resolution. Examples of cost centers:
  - Human Resources
  - Financial Services
- The office/department budget into which the cost centers listed above are summarized is:
  - Administrative Services - Personnel Services
  - Administrative Services - Operating

Monitoring and control of the appropriations is a shared responsibility. Elected Officials and Department Heads, their authorized representatives, and budget staff are responsible for reviewing the budgets and expenditures on a regular basis and taking action as needed.

Financial system controls are in place that prevents any office/department from overspending its appropriation. It is the responsibility of the Budget Office Staff to report any problem it finds directly to the office/department involved and to the BOCC.

All requests for appropriation changes for whatever reason are reviewed by Budget staff and approved by the BOCC. Changes to appropriations are made by resolution in a public meeting, after legal notification.

The Budget Office is responsible for monitoring revenues. Any material deviations from projected revenues are reported to the Office/Department involved and the BOCC.

# BOULDER COUNTY 2016 BUDGET PREPARATION SCHEDULE

| DATE | ACTIVITY |
|---|---|
| May 1 | Assessor mails Notices of Valuation. |
| June 1 | Budget Prep System opens to users. |
| June-August | Revenue projections prepared by budget staff. |
| June 30 | The following request forms are due and reviewers begin their work:<br>· Capital Outlay Forms (CAP)<br>· Computer Hardware/Software Forms (COM)<br>· Capital Improvement Project Forms (CEF)<br>· Term FTE Extension Requests (FTE) |
| July 10 | Requests for classification studies due to Human Resources. |
| July 31 | The following requests are due:<br>· Full Time Equivalent Form (FTE)<br>· Operating Requests (BAR)<br>· Revenue Request Form (REV)<br>· Agency and Cost Center Priority Lists<br>· Proposed budget data entry is complete on the maintenance screens.<br>· Deadline for Purchasing and Architects to complete budget estimates on requests.<br>· System closes to user input. |
| August 7 | Deadline for Human Resources to complete budget classifications on new FTE requests. |
| Aug 17- Aug 21 | Budget staff prepares preliminary reports for BOCC. |
| August 25 | Statutory deadline for Assessor to submit preliminary abstract of assessment. |
| Aug/Sept | Budget staff meets with Offices/Departments. Preliminary decision package distributed to Elected Officials and Department Heads. |
| October 1 | Revised Decision Package is distributed to Offices/Departments. |
| October | Public budget hearings for Elected Officials and Department Heads to meet with Board of County Commissioners. |
| October 15 | Statutory date for proposed budget to be submitted to the Commissioners. |
| November 3 | Deadline for PANs affecting 2015 salary. |
| November 5 | Budget work session for discussion and final decisions by BOCC. |
| November 13 | Human Resources distributes Personnel Schedule drafts. |
| November 20 | Offices/Departments verify/request corrections of Personnel Schedules with Human Resources. |
| November 25 | Human Resources sends final Personnel Schedules to the Budget Office |
| Dec 1-Dec 10 | Budget staff finalize budget and prepare for adoption. |
| December 10 | Statutory deadline for final adjustment to assessments by Assessor. |
| December 10 | BOCC takes actions to adopt Budget. Statutory date is December 15. |
| December 17 | Certification of Mill Levy Report for all taxing entities within Boulder County. Statutory date is December 22. |

## REVENUE OVERVIEW

The predominant revenue source in Boulder County is **Property Tax**. Growth in this revenue source is limited by Amendment One of the Colorado Constitution, also known as the Tax Payers' Bill of Rights (TABOR). The effect of this Amendment on Boulder County is primarily a mill levy cap beyond which would require voter approval. The Mill Levy is 24.805 mills which includes 0.160 mills to recover refunded or abated property taxes. In 2016 the County levied a temporary tax credit of 2.181 mills. Property Tax is utilized as a primary revenue source for the General Fund, three Special Use Funds, the Capital Expenditure Fund (CEF), as well as being receipted in two other Special Use Funds. A discussion on how this revenue is calculated, and a more detailed description, can be found further in this section.

Another important source of tax revenue is **Sales and Use Tax**. This is significantly more volatile than property tax, and is therefore conservatively budgeted and primarily limited to capital and one-time expenditures, with the exception of the Offender Management Fund and the new Flood Recovery Sales Tax Fund. This is a significant source of revenue for four special use funds, two capital funds and a portion of the General Fund. The 2016 budget assumes a 5% increase over the 2015 budget. The effects on funding and programs are described further in this section by fund, and in the Budget Summary section.

**Specific Ownership Tax** is revenue derived from the taxation of ownership of motor vehicles through the Clerk and Recorder and is allocated by the County Treasurer to all entities in the county that levy property tax. For 2016 all of the county's portion of this revenue will be receipted in the Road and Bridge Fund. The allocation to Boulder County is made on the basis of the ratio of each taxing entity to the total tax role. The 2016 budget assumes a 12% increase in this revenue compared with the 2015 budget. This increase assumes that the motor vehicle industry will continue to sustain significant demand for new product as reflected in the 2015 estimates.

**Intergovernmental Revenues** consist of fees and grants from other governmental entities, including the Federal and State governments. A significant source of this group of revenues in the 2016 budget is the anticipated reimbursements from FEMA, FHWA and the State of Colorado on eligible expenditures related to the September 2013 flood (see the Budget message for more information on this significant event). Another primary source of this revenue is from the new Disaster Recovery Fund which includes Federal and State grant revenues awarded specifically for the county's flood recovery efforts. Other relatively significant sources are from the incorporated cities in Boulder County, for programs that the county operates on their behalf and recovers some of the costs. A typical program in this category would be the Communications Center, operated by the Sheriff's Office, which offers 911 and emergency dispatch services for some of the cities as well as the unincorporated county.

The predominant intergovernmental revenue stream is into the Social Services Fund in the form of block grants for programs such as Child Welfare and Colorado Works (formerly TANF). These block grants total over $29 million in the 2016 budget and comprise about 56% of the total of the fund revenues. Another important intergovernmental revenue is **Highway Users' Tax (HUTF)**, a Federal pass-through revenue from the State. This is restricted to the Road and Bridge Fund and is allocated monthly by the State based upon complex formulas related to gas miles. Another intergovernmental revenue in the Road and Bridge Fund, FASTER funds, was created by legislation in 2009; this is sourced from motor vehicle fees. Projections for 2016 HUTF revenues are that it will continue to modestly increase when combined with FASTER funding when compared with 2015.

Revenues other than Property Tax and Intergovernmental are collectively known as **Other Revenues**, and include those taxes other than Property Tax. This category of revenues consists of fees, fines, benefit contributions, sales of fixed assets, and many others. Three predominant revenue sources in this broad category are **Motor Vehicle Fees** and **Recording Fees** (from the Clerk and Recorder) and the **Sale of Recycled Materials**. Motor Vehicle Fees are related to volume and value of vehicles purchased and owned and Recording Fees are generated by the conveyance or refinancing of real properties. The Sale of Recycled Materials is budgeted at around $5 million for 2016 and is similar to the amount budgeted in 2015, maintaining a consistent revenue stream as in prior years. Another significant revenue is the transfer of the "five-year" property tax from the Human Services Safety Net Fund to the Social Services Fund, to bridge State funded shortfalls. This property tax was voter extended by 15 years in the November 2014 election, through the year 2030.

## Overview

A consolidated summary of revenues for all funds is shown on the following pages. A pie graph follows, illustrating the composition of the 2016 revenue budget by primary revenue elements. For all other revenues, the summary comments on some of the major categories are stated in this section with a five-year trend table and graph.

A table defining fund structure in the Budget Summary section is applicable to a comprehensive spreadsheet of revenue trends within funds, interspersed with discussions regarding the factors driving the variances. A concluding summary of the entire revenue picture for the county follows, with a discussion on revenue prediction and budgeting methodology. The intent is to take the reader from the important "big picture look" to the defining elements that affect the budgeting of these funds, and conclude with an overall summary.

## Effects of the 2013 Flood Recovery

The effects of the September 2013 flood were taken into consideration when forecasting 2016 revenues. (refer to the Budget Message section for more information on the flood). The voters of Boulder County approved a 0.185% sales and use tax placed on the November 2014 ballot, which is anticipated to yield in excess of $49 million over five years (the revenue projections for this tax are shown as an appendage to the Budget Message). This amount did not match the projections for the "local share" projected of all of the flood expenses over the life of the project, but counted substantially toward it. In addition, the County also sold Certificates of Participation (COPs) for $45 million in March of 2015, to address the timing aspects of the flood reimbursements and to utilize these proceeds for ongoing repair and recovery work.

## Total Revenues by Fund

| Fund Name | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| General | 158,642,103 | 159,536,129 | 224,739,587 | 176,151,313 |
| Disaster Recovery | 210,390 | 34,515,600 | 10,415,822 | 18,820,000 |
| Road and Bridge | 50,981,943 | 52,380,513 | 29,927,928 | 33,990,904 |
| Social Services | 47,236,191 | 46,529,258 | 49,991,910 | 52,696,193 |
| Recycling Tax | 68,895 | 60,896 | 65,429 | 59,296 |
| Developmental Disabilities | 5,688,289 | 5,719,998 | 5,723,483 | 6,790,371 |
| Grants | 15,512,295 | 12,000,000 | 11,744,676 | 12,000,000 |
| Workforce Boulder County | 5,200,899 | 7,433,000 | 5,800,000 | 6,000,000 |
| Health and Human Services | 3,946,202 | 3,963,959 | 3,966,039 | 4,128,546 |
| Eldorado Springs LID | 223,233 | 207,663 | 213,377 | 211,697 |
| Conservation Trust | 430,308 | 401,502 | 403,204 | 403,204 |
| Offender Management | 2,451,807 | 2,676,804 | 2,703,800 | 2,803,906 |
| Worthy Cause | 2,413,322 | 2,477,827 | 2,506,919 | 2,607,025 |
| Open Space Capital Investment I | 27,966,612 | 28,455,073 | 28,752,541 | 29,751,007 |
| Open Space Capital Investment II | 5,031,580 | 4,952,578 | 5,007,279 | 5,207,492 |
| Clean Energy Options LID | 1,599,554 | 924,960 | 1,157,584 | 890,061 |
| Qualified Energy Conservation Bonds | 579,867 | 572,313 | 572,478 | 561,571 |
| Better Buildings Grant* | 159,752 | - | - | - |
| Human Services Safety Net | 5,124,475 | 5,149,998 | 5,152,264 | 6,115,600 |
| Flood Recovery Sales Tax | - | 9,161,559 | 9,261,949 | 9,632,342 |
| Capital Expenditure | 6,828,471 | 10,908,049 | 10,910,246 | 7,642,393 |
| Risk Management | 21,023,792 | 22,714,392 | 21,637,399 | 21,799,078 |
| Fleet Services | 3,868,211 | 4,176,014 | 3,784,859 | 4,457,508 |
| Recycling Center | 5,117,971 | 5,000,750 | 5,146,376 | 8,001,081 |
| **Total Revenues by Fund** | **370,306,162** | **419,918,835** | **439,585,149** | **410,720,588** |

** Not budgeted in 2016.*

The table above shows total revenues by fund for the 2016 budget year, the 2015 current year estimates and budget, and the 2014 prior year actuals. Following this page, these revenues are listed in tables by fund and are broken out into major categories. Following each of the tables, an analysis of material variances is provided for that specific fund, with a major focus on changes between the 2015 and 2016 budget years. The Disaster Recovery Fund and the Flood Recovery Sales Tax Fund are two relatively new funds that have been recently set up and budgeted for in 2015. More details and information can be found in the following pages of this section.

## Revenues by Fund

| General Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Taxes** | | | | |
| Current Year Property Tax Net of Uncollectables | 114,991,045 | 112,180,295 | 113,180,295 | 121,405,051 |
| Sales & Use Taxes | 878,945 | 884,845 | 907,101 | 944,949 |
| Other Tax Revenues | (57,852) | 98,000 | 98,000 | 98,000 |
| **Total Taxes** | **115,812,138** | **113,163,140** | **114,185,396** | **122,448,000** |
| **Intergovernmental Revenue** | | | | |
| Federal Flood Reimbursements | 12,688,945 | 16,225,480 | 28,134,783 | 11,355,674 |
| State Flood Reimbursments | 1,676,043 | 2,704,247 | 4,580,081 | 1,848,898 |
| Cities Flood Reimbursements | 622,280 | - | - | - |
| Energy Smart Rebates - City of Boulder | 182,227 | - | 264,776 | - |
| Sheriff Crew Boss reimbursement - City of Boulder | 75,000 | 75,000 | 75,000 | 75,000 |
| Cost Allocation Indirect Charges | 980,078 | 941,926 | 943,841 | 937,298 |
| Department of Corrections Inmate Boarding | 48,769 | 50,000 | 54,111 | 50,000 |
| District Attorney's Salary | 122,150 | 126,750 | 126,088 | 126,088 |
| Victim Witness Unit (DA) | 42,107 | 55,573 | 66,269 | 55,573 |
| Emergency Preparedness (Sheriff) | 93,321 | 85,000 | 152,958 | 200,180 |
| Wildland Fire Task Force (Sheriff) | 73,696 | 30,000 | 30,000 | 30,000 |
| Other Intergovernmental Revenues (Sheriff) | 121,031 | 76,427 | 93,607 | 155,219 |
| Communications Center Sharebacks (Sheriff) | 1,310,354 | 1,351,907 | 1,378,950 | 1,329,613 |
| Special Elections | 301,751 | 360,000 | 360,000 | 385,000 |
| Solid Waste Programs | 510,842 | 539,000 | 355,000 | 355,000 |
| Youth Corps Program | 125,500 | 129,500 | 129,500 | 146,850 |
| Other | 250,493 | 255,932 | 301,474 | 290,400 |
| **Total Intergovernmental Revenue** | **19,224,587** | **23,006,742** | **37,046,438** | **17,340,793** |
| **Other Revenues** | | | | |
| **Licenses and Permits** | | | | |
| Building Permits | 929,653 | 800,000 | 800,000 | 912,000 |
| Contractor's Licensing Fees | 38,173 | 38,000 | 38,000 | 68,000 |
| Medical Marijuana License Fees | 13,500 | 28,500 | 69,000 | 69,000 |
| Retail Marijuana License Fees | 32,133 | 32,500 | 56,000 | 56,000 |
| Other | 29,209 | 25,000 | 29,017 | 27,143 |
| **Total Licenses and Permits** | **1,042,668** | **924,000** | **992,017** | **1,132,143** |
| **Fines and Forfeits** | | | | |
| DUI Fines from State | 85,675 | 80,000 | 61,500 | 70,000 |
| Traffic Fines | 234,614 | 275,000 | 217,967 | 240,000 |
| Motor Vehicle Fines | 316,506 | 354,807 | 241,938 | 241,938 |
| Assessor's Fines | 42,657 | 50,000 | 50,000 | 50,000 |
| Other | 96,297 | 78,883 | 90,640 | 78,821 |
| **Total Fines and Forfeits** | **775,749** | **838,690** | **662,045** | **680,759** |

### General Fund

The fund is supported by property taxes, intergovernmental and other revenues. Property taxes for 2016 have increased due to the increase in Assessed Valuation, and Sales and Use tax revenues continue to increase as the economy improves year over year since the 2008 recession. For the 2016 year, all of the Specific Ownership Tax is once again being allocated to the Road and Bridge Fund. Another significant revenue source comes from Intergovernmental Revenues, which are up by over $11 million (or 93%) when comparing the 2015 budget to that of 2014. This is due to the significant increase anticipated in 2015 of reimbursement revenues from FEMA and the State of Colorado, due to the September 2013 flood and expenditures being incurred and/or budgeted for relief and recovery. Please see the Budget Message for information related to this historic emergency event.

## Revenues by Fund

| General Fund (continued) | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Fees and Charges for Services** | | | | |
| Mosquito Control Fees | 397,739 | 410,626 | 410,626 | 418,092 |
| Clerk and Recorder Motor Vehicle Fees | 2,963,826 | 3,089,956 | 3,198,238 | 3,393,288 |
| Clerk and Recorder Recording Fees | 1,943,227 | 1,807,723 | 2,486,618 | 2,486,618 |
| Clerk and Recorder e-Recording Fees | 56,560 | 75,000 | 70,793 | 70,793 |
| Community Justice Charges | 131,005 | 152,000 | 137,650 | 147,000 |
| DUI Fees | 125,304 | 128,000 | 116,000 | 123,000 |
| District Attorney Discovery Fees | 158,712 | 115,000 | 140,000 | 140,000 |
| Plan Check Fees | 491,434 | 410,000 | 410,000 | 467,400 |
| Zoning Fees | 219,476 | 170,500 | 200,000 | 221,705 |
| Green Box Fees | 158,045 | 125,000 | 125,000 | 125,000 |
| Parks Fairground/Campground Fees | 303,585 | 189,380 | 189,680 | 189,680 |
| Sheriff Booking Fees | 140,940 | 156,604 | 119,403 | 136,000 |
| Sheriff Civil Fees | 144,836 | 120,000 | 129,000 | 147,000 |
| Sheriff Home Dentention Fees | 82,683 | 90,000 | 80,095 | 90,000 |
| Sheriff Special Events Charges | 635,515 | 372,670 | 546,425 | 515,000 |
| Sheriff Work Release | 269,480 | 275,000 | 261,000 | 275,000 |
| Sheriff Town of Superior Charges | 1,269,999 | 1,296,689 | 1,296,689 | 1,284,842 |
| Sheriff Town of Lyons Charges | 306,804 | 306,815 | 438,324 | 420,647 |
| Sheriff - Telephone Reimbursement | 293,984 | 243,500 | 244,500 | 260,000 |
| Other Sheriff Fees and Charges | 236,936 | 242,275 | 231,073 | 242,000 |
| Treasurer's Fees | 1,852,816 | 1,852,803 | 1,852,803 | 1,852,803 |
| Premiums on Tax Sales | 134,530 | 100,000 | 100,000 | 100,000 |
| Printing Charges | 66,173 | 70,000 | 50,000 | 70,000 |
| CESQG Fees | 33,142 | 31,000 | 31,000 | 31,000 |
| Insurance Proceeds (Flood) | 526,301 | - | - | - |
| Other | 265,481 | 144,457 | 219,806 | 209,193 |
| **Total Fees and Charges for Services** | **13,208,533** | **11,974,998** | **13,084,723** | **13,416,061** |
| **Interest on Investments** | **286,842** | **100,000** | **230,000** | **230,000** |
| Rentals Buildings/Land/Royalties | 3,073,081 | 4,072,823 | 4,075,322 | 4,494,198 |
| Sale of Fixed Assets | 4,219,138 | 100,000 | 100,000 | 100,000 |
| Sale of Supplies or Materials/Recylable Materials | 75,120 | 47,352 | 53,039 | 50,504 |
| Debt Issuance | 82,468 | - | 45,322,451 | - |
| Budgeted Transfers | 389,636 | 5,174,808 | 825,199 | 6,048,835 |
| Budgeted Transfers - Intrafund (Flood) | - | - | 8,000,000 | 10,000,000 |
| Miscellaneous Other | 452,143 | 133,576 | 162,957 | 210,020 |
| **Total Other Revenues** | **24,426,471** | **24,349,092** | **74,512,854** | **37,405,469** |
| Total Other Revenues Other Taxes | 25,247,564 | 25,331,937 | 75,517,955 | 38,448,418 |
| **Total All Revenues** | **158,642,103** | **159,536,129** | **224,739,587** | **176,151,313** |

## Special Use Funds

| Disaster Recovery Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Intergovernmental Revenue | 210,390 | 34,515,600 | 10,415,822 | 18,820,000 |
| **Total** | **210,390** | **34,515,600** | **10,415,822** | **18,820,000** |

### Disaster Recovery Fund

This fund was created in 2014 to account for grant funding related for the County's flood recovery efforts. This fund includes Federal and State Intergovernmental Revenues such as Community Development Block Grants – Disaster Recovery (CDBG-DR), Hazardous Mitigation Grants Program (HMGP), Comprehensive Creek Planning Initiative (CCPI), and the State of Colorado (House Bill 14-1002).

| Road and Bridge Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Taxes** | | | | |
| Current Year Property Tax Net of Uncollectables | 1,057,990 | 1,063,920 | 1,063,920 | 1,263,009 |
| Specific Ownership Tax | 7,739,430 | 7,549,792 | 8,072,844 | 8,476,486 |
| Transportation Sales and Use Tax | 4,097,605 | 4,208,906 | 4,254,510 | 4,424,691 |
| Other Taxes | (646) | 29,320 | - | - |
| **Total Taxes** | **12,894,379** | **12,851,938** | **13,391,274** | **14,164,186** |
| **Intergovernmental Revenue** | | | | |
| Federal Flood Reimbursements | - | 26,762,068 | - | - |
| State Flood Reimbursements | - | 4,460,345 | - | - |
| Highway Users' Tax | 5,727,011 | 5,627,759 | 5,937,626 | 6,115,755 |
| Payment in Lieu of Taxes (PILT) | 359,944 | 360,000 | 293,963 | 293,963 |
| Cigarette Tax | 52,497 | 40,000 | 45,000 | 45,000 |
| Forest Reserve | 28,131 | 28,000 | 28,000 | 28,000 |
| Transportation Grants | 915,017 | 53,244 | 295,635 | - |
| Other | 322,045 | 15,000 | - | - |
| **Total Intergovernmental Revenue** | **7,404,645** | **37,346,416** | **6,600,224** | **6,482,718** |
| **Other Revenue** | | | | |
| MV License - Road fees | 218,554 | 200,000 | 210,000 | 210,000 |
| Construction Utility Permits | 32,997 | 27,000 | 28,000 | 29,000 |
| Interest on Investments | 10,810 | - | 5,000 | 5,000 |
| Transfers | 29,867,935 | 1,955,159 | 9,663,890 | 13,100,000 |
| Other | 552,623 | - | 29,540 | - |
| **Total Other Revenues** | **30,682,919** | **2,182,159** | **9,936,430** | **13,344,000** |
| **Total Other Revenues including Specific Ownership, Sales & Use, and Other Taxes** | **42,519,308** | **13,970,177** | **22,263,784** | **26,245,177** |
| **Total All Revenue** | **50,981,943** | **52,380,513** | **29,927,928** | **33,990,904** |

### Road and Bridge Fund

The fund is supported by property taxes, intergovernmental and other revenues including a dedicated 0.085% transportation sales tax. The tax revenues have increased by approximately 10%, being an aggregate of Specific Ownership Tax and the increase in Assessed Valuation (for Property Tax), with a slight increase in Transportation Sales and Use Tax. Intergovernmental Revenues have decreased by over $30 million (or 85%) in aggregate due to budgeting in 2016 for anticipated FEMA, FHWA and the State of Colorado reimbursement revenues in the General Fund for expenditures that are related to the September 2013 flood. More information on this historic emergency event is found in the Budget Message section.

## Special Use Funds (continued)

| Social Services Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Taxes** | | | | |
| Current Year Property Tax Net of Uncollectables | 6,239,864 | 6,274,838 | 6,274,838 | 6,620,612 |
| **Intergovernmental Revenue** | | | | |
| Colorado Works | 4,010,639 | 4,765,217 | 4,037,423 | 5,000,000 |
| Child Care | 655,550 | 503,790 | 1,094,190 | 501,227 |
| Child Welfare | 9,794,401 | 10,138,997 | 11,255,696 | 10,496,313 |
| County Administration | 5,131,723 | 5,271,945 | 5,594,958 | 6,154,432 |
| Core Services | 595,260 | 473,453 | 519,089 | 518,720 |
| Child Support Enforcement | 1,572,003 | 1,558,382 | 1,285,476 | 1,488,906 |
| County-Only Pass-thru | 1,409,941 | 199,377 | 1,345,926 | 1,500,000 |
| ILA/Chafee | 108,724 | 113,495 | 113,495 | 97,205 |
| PSSF | 86,146 | 140,629 | 140,629 | 95,000 |
| IMPACT | - | 68,000 | 1,189,915 | 2,304,545 |
| LEAP | 150,504 | 149,561 | 149,496 | 161,600 |
| Other | 2,008,960 | 919,635 | 1,038,840 | 1,089,586 |
| **Total Intergovernmental** | **25,523,851** | **24,302,481** | **27,765,133** | **29,407,534** |
| Other Revenue | 1,382,611 | 1,195,684 | 1,195,684 | 691,311 |
| Budgeted Transfers In | 14,089,865 | 14,756,255 | 14,756,255 | 15,976,736 |
| **Total** | **47,236,191** | **46,529,258** | **49,991,910** | **52,696,193** |

### Social Services Fund

The fund is supported primarily by intergovernmental revenue, property taxes and other revenues. Budgeted transfers for 2015 and 2016 include the 0.9 mill levy in property taxes from the Human Services Safety Net Fund. The most significant increase of revenues in this fund is from intergovernmental revenues, more specifically the Boulder County IMPACT program which was transferred over to County management in 2015. The significant increase in 2016 Budgeted Transfers In from the 2015 Budget is due to a greater transfer amount from the Human Services Safety Net Fund due to the increase in Property Tax revenues.

| Recycling Tax Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Intergovernmental Revenue | 22,196 | 22,196 | 22,196 | 22,196 |
| Fees and Charges | 33,112 | 34,700 | 34,700 | 34,700 |
| Interest on Investments | 13,587 | 4,000 | 8,533 | 2,400 |
| **Total** | **68,895** | **60,896** | **65,429** | **59,296** |

### Recycling Tax Fund

The fund was supported by a restricted 0.10% sales & use tax that expired at the end of 2001. Intergovernmental Revenues consist of scheduled payments from cities within the County in support of the construction of the new Hazardous Materials Management (HMM) Facility that became operational in 2011. A new facility replacement fee to private industries primarily accounts for the Fees and Charges revenue which began in 2014. The Fees and Charges revenue are in support of the HMM Facility operations and the replacement of the facilities equipment.

## Special Use Funds (continued)

| Developmental Disabilities Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Current Year Property Tax Net of Uncollectables | 5,688,117 | 5,719,998 | 5,719,998 | 6,790,371 |
| Other Taxes | (3,524) | - | - | - |
| **Total Taxes** | 5,684,593 | 5,719,998 | 5,719,998 | 6,790,371 |
| Intergovernmental Revenue | 1,292 | - | 1,209 | - |
| Interest on Investments | 2,404 | - | 2,276 | - |
| **Total** | **5,688,289** | **5,719,998** | **5,723,483** | **6,790,371** |

### Developmental Disabilities Fund

The fund is supported by property tax and was increased from a 0.193 to a 1.0 mill levy in 2003, as authorized by the voters in November of 2002. With the new assessment cycle year, Property Tax revenues increased by $1 million (or 19%) due to the increase in Assessed Valuation.

| Grants Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Intergovernmental Revenue | 13,637,714 | 12,000,000 | 11,744,676 | 12,000,000 |
| Other Revenue | 334,612 | - | - | - |
| Transfers In | 1,539,969 | - | - | - |
| **Total** | **15,512,295** | **12,000,000** | **11,744,676** | **12,000,000** |

### Grants Fund

This acts as a pass-through fund for grant agencies. The revenue source is almost entirely Intergovernmental and budgeted as in prior years at $12 million, with actual expenditures matching revenues.

| Workforce Boulder County Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Intergovernmental Revenue | 3,977,619 | 7,433,000 | 5,800,000 | 6,000,000 |
| Fees and Charges | 1,144,558 | - | - | - |
| Transfers In | 78,722 | - | - | - |
| **Total** | **5,200,899** | **7,433,000** | **5,800,000** | **6,000,000** |

### Workforce Boulder County Fund

This fund acts as a pass-through fund for Workforce Boulder County. The revenue source is entirely Intergovernmental, and for 2016 has decreased by $1.433 million compared to the 2015 budget. This substantial decrease in revenues is primarily due to one-time grant funding for flood related employment services (D-NEG) in 2015 and a sustained low county unemployment rate.

| Health and Human Services Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Current Year Property Tax Net of Uncollectables | 3,941,865 | 3,963,959 | 3,963,959 | 4,128,546 |
| Other Taxes | (2,442) | - | - | - |
| **Total Taxes** | 3,939,423 | 3,963,959 | 3,963,959 | 4,128,546 |
| Intergovernmental Revenue | 896 | - | 838 | - |
| Interest on Investments | 5,883 | - | 1,242 | - |
| **Total** | **3,946,202** | **3,963,959** | **3,966,039** | **4,128,546** |

### Health and Human Services Fund

Disbursements from this fund will be used to negate the effect of proposed State budget cuts for health and human service agencies. The budgeted revenue source is Property Tax which increased modestly from 2015 due to the increase in Assessed Valuation for 2016.

## Special Use Funds (continued)

| Conservation Trust Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Lottery Proceeds | 424,700 | 400,000 | 400,000 | 400,000 |
| Interest on Investments | 5,608 | 1,502 | 3,204 | 3,204 |
| **Total** | **430,308** | **401,502** | **403,204** | **403,204** |

### Conservation Trust Fund

This fund is supported by proceeds from the State Lottery, sales of open space assets, plus some accrued interest. Lottery revenues typically maintain a trend at $100 thousand per quarter.

| Offender Management Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Sales and Use Tax | 2,409,333 | 2,475,827 | 2,502,653 | 2,602,759 |
| Interest on Investments | 1,130 | 150 | 320 | 320 |
| Other Revenue | 41,344 | 200,827 | 200,827 | 200,827 |
| **Total** | **2,451,807** | **2,676,804** | **2,703,800** | **2,803,906** |

### Offender Management Fund

This fund is supported by a perpetual 0.05% sales and use tax approved by the voters in the November 2003 election. Collection began collection on 1/1/2005 and is the renewal of the Fire Training Fund tax. The purpose of the Fund is to provide alternatives to incarceration for offenders. Sales and Use Taxes are forecast to be above the 2015 budgeted revenues by 5% for 2016, driven by the year-to-date activity at the time of the 2016 budget adoption.

| Worthy Cause Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Sales and Use Tax | 2,407,091 | 2,475,827 | 2,502,653 | 2,602,759 |
| Interest on Investments | 6,231 | 2,000 | 4,266 | 4,266 |
| **Total** | **2,413,322** | **2,477,827** | **2,506,919** | **2,607,025** |

### Worthy Cause Fund

This fund is supported by a 0.05% ten year sales and use tax that was renewed by voters in the November 2009 election. The expiration date is 12/31/2018. Sales and Use Taxes are forecast to be above the 2015 budgeted revenues by 5% for 2016, driven by the year-to-date activity at the time of the 2016 budget adoption. The 2016 forecasted revenue of $2,602,759 is budgeted to be disbursed in full to non-profit human service agencies for capital land acquisition and/or building construction. Prior year entitlements housed in fund balance are also budgeted to be disbursed.

| Clean Energy Options LID Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Intergovernmental Revenue | 39,128 | 33,430 | 33,430 | 27,677 |
| **Other Revenue** | | | | |
| Special Assessment LID | 1,544,811 | 882,415 | 1,105,101 | 843,331 |
| Interest on Investments | 15,615 | 9,115 | 19,053 | 19,053 |
| **Total** | **1,599,554** | **924,960** | **1,157,584** | **890,061** |

### Clean Energy Options LID Fund

This fund is supported by assessment revenues that will be used to retire debt from Bonds sold for residential and commercial clean energy improvements. There are no Bond Proceeds expected in 2016 and budgeted revenues are anticipated to decrease by approximately 5% from 2015 due to homeowners continuing to pre-pay their assessments in prior years.

## Special Use Funds (continued)

| Better Buildings Grant Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Intergovernmental Revenue | 159,564 | - | - | - |
| Interest on Investments | 188 | - | - | - |
| **Total** | **159,752** | **-** | **-** | **-** |

### Better Buildings Grant Fund

This fund was supported by a Federal ARRA grant to implement energy efficiency in older buildings. This grant program has come to end and is now only funded by Use of Fund Balance.

| Human Services Safety Net Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Current Year Property Tax Net of Uncollectables | 5,119,305 | 5,147,998 | 5,147,998 | 6,111,334 |
| Other Taxes | (3,571) | - | - | - |
| **Total Taxes** | 5,115,734 | 5,147,998 | 5,147,998 | 6,111,334 |
| Intergovernmental Revenue | 1,162 | - | - | - |
| Interest on Investments | 7,579 | 2,000 | 4,266 | 4,266 |
| **Total** | **5,124,475** | **5,149,998** | **5,152,264** | **6,115,600** |

### Human Services Safety Net Fund

This fund is supported by a 0.9 mill levy which was originally approved by voters for 5 years in the November 2010 election. The revenue generated supports human services programs in the Social Services Fund. In the November 2014 election, voters approved a fifteen year extension of the mill levy which authorizes the tax through 2030. Property Tax significantly increased by approximately 19% from 2015 due to the increase in Assessed Valuation for 2016.

| Flood Recovery Sales Tax Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Sales and Use Tax | - | 9,160,559 | 9,259,816 | 9,630,209 |
| Interest on Investments | - | 1,000 | 2,133 | 2,133 |
| **Total** | **-** | **9,161,559** | **9,261,949** | **9,632,342** |

### Flood Recovery Sales Tax Fund

This fund is supported by a 0.185% five year sales and use tax that was approved by voters in the November 2014 election. The tax specifically funds the unreimbursed/non-reimbursable portion of the recovery from the September 2013 flood.

| Special Use Funds | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Total** | **141,024,322** | **183,395,874** | **138,821,007** | **156,937,448** |

## Capital Funds

| Open Space Capital Improvement Fund I | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Taxes** | | | | |
| Sales and Use Tax | 24,085,992 | 24,758,267 | 25,026,530 | 26,027,592 |
| Intergovernmental Revenue | 14,490 | - | - | - |
| **Other Revenue** | | | | |
| Sale of Buildings / Land / Rights | 130,484 | - | - | - |
| Interest on Investments | 241,853 | 213,601 | 242,683 | 240,210 |
| Other Revenue | 10,500 | - | 123 | - |
| Subtotal | 382,837 | 213,601 | 242,806 | 240,210 |
| Transfers In | 3,483,293 | 3,483,205 | 3,483,205 | 3,483,205 |
| **Total** | **27,966,612** | **28,455,073** | **28,752,541** | **29,751,007** |

### Open Space Capital Improvement I Fund

This fund is supported by voter approved restricted sales and use taxes authorized by voters. Sales and Use Tax revenues are forecast to be above the 2015 budgeted revenues by approximately 5% for 2016, driven by the year-to-date activity at the time of the 2016 budget adoption.

| Open Space Capital Improvement Fund II | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Taxes** | | | | |
| Sales and Use Tax | 4,814,743 | 4,951,653 | 5,005,306 | 5,205,519 |
| **Other Revenue** | | | | |
| Sale of Buildings / Land / Rights | 205,521 | - | - | - |
| Interest on Investments | 10,618 | 925 | 1,973 | 1,973 |
| Subtotal | 216,139 | 925 | 1,973 | 1,973 |
| Transfers In | 698 | - | - | - |
| **Total** | **5,031,580** | **4,952,578** | **5,007,279** | **5,207,492** |

### Open Space Capital Improvement II Fund

This fund is supported by voter approved restricted sales and use taxes authorized by voters. Sales and Use Tax revenues are forecast to be above the 2015 budgeted revenues by approximately 5% for 2016, driven by the year-to-date activity at the time of the 2016 budget adoption.

| Qualified Energy Conservation Bonds Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Intergovernmental Revenue | 169,540 | 159,784 | 159,784 | 149,079 |
| Interest on Investments | 228 | 300 | 465 | 465 |
| Transfers In | 410,099 | 412,229 | 412,229 | 412,027 |

### Qualified Energy Conservation Bond Fund

This fund is supported primarily by a transfer from the General Fund and a Federal interest subsidy. The purpose of this fund was to construct infrastructure projects that have a payback from energy conservation. Bonds which qualified for federal interest subsidies were sold for this purpose in 2010

## Capital Funds (continued)

| Capital Expenditure Fund (CEF) | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Current Year Property Tax Net of Uncollectables | 5,915,637 | 7,470,630 | 7,470,630 | 7,306,832 |
| Other Taxes | (2,745) | - | - | - |
| **Total Taxes** | 5,912,892 | 7,470,630 | 7,470,630 | 7,306,832 |
| Intergovernmental Revenue | 18,235 | - | - | - |
| **Other Revenue** | | | | |
| Rentals Buildings / Land | 340,530 | 170,000 | 170,000 | 184,364 |
| Fees and Charges | 164,391 | 100,000 | 75,000 | 100,000 |
| Interest On Investments | 81,539 | 24,000 | 51,197 | 51,197 |
| Other | 310,884 | - | - | - |
| Subtotal | 897,344 | 294,000 | 296,197 | 335,561 |
| Transfers In | - | 3,143,419 | 3,143,419 | - |
| **Total** | **6,828,471** | **10,908,049** | **10,910,246** | **7,642,393** |

**Capital Expenditure Fund**

Capital projects are funded under the premise that they will be completed in the year budgeted. If not, unspent funds will be re-appropriated in the following year to allow completion. The fund is primarily supported by property taxes and other miscellaneous revenues.

| Capital Funds | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Total** | **40,406,530** | **44,888,013** | **45,242,544** | **43,162,463** |

## Proprietary Funds

| Eldorado Springs LID Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Special Assessment | 139,486 | 122,972 | 126,638 | 122,972 |
| Interest on Investments | 1,694 | 1,100 | 2,347 | 2,347 |
| Utility Operation Fees | 80,978 | 82,791 | 83,592 | 85,578 |
| Other | 1,075 | 800 | 800 | 800 |
| **Total** | **223,233** | **207,663** | **213,377** | **211,697** |

**Eldorado Springs LID**

The Eldorado Springs Fund is an enterprise fund that accounts for the operations of the unincorporated town's waste water treatment plant. Revenues are primarily from assessments on properties within the LID as well as from operation fees. These revenues fund the debt service incurred when the plant was constructed and the operation of the treatment facility respectively.

## Proprietary Funds (continued)

| Risk Management Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Insurance - Property Casualty | 1,133,558 | 1,133,288 | 1,133,288 | 1,235,687 |
| Insurance - Health and Dental | 18,811,264 | 20,620,456 | 19,517,699 | 19,577,551 |
| Insurance - Workers' Compensation | 871,407 | 930,648 | 930,648 | 940,401 |
| Interest on Investments | 43,626 | 30,000 | 30,000 | 30,000 |
| Other Revenue | 163,937 | - | 25,764 | 15,439 |
| **Total** | **21,023,792** | **22,714,392** | **21,637,399** | **21,799,078** |

### Risk Management Fund

This proprietary fund is entirely supported by charges to county agencies, and includes as its largest expense the Health and Dental self-funded insurance program which is funded through employee payroll deductions and appropriated fringe benefits budgets.

| Fleet Services Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Fleet Servicing - General Fund pool | 2,348,881 | 518,719 | 525,333 | 578,958 |
| Fleet Servicing - Road Fund | - | 1,762,189 | 1,784,657 | 1,966,836 |
| Fleet Servicing - Recycling Fund | - | 94,533 | 95,738 | 105,511 |
| Fleet Servicing - Grants Fund | - | 48,478 | 49,097 | 54,108 |
| Total Fleet Servicing | 2,348,881 | 2,423,919 | 2,454,825 | 2,705,413 |
| Fuel Services - Fuel Systems | 1,519,330 | 1,752,095 | 1,330,034 | 1,752,095 |
| **Total** | **3,868,211** | **4,176,014** | **3,784,859** | **4,457,508** |

### Fleet Services Fund

This proprietary fund is entirely supported by charges to county agencies for fleet servicing and fuel services.

| Recycling Center Fund | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| Sale of Recycled Materials | 5,105,448 | 4,999,000 | 4,997,015 | 4,997,015 |
| Intergovernmental Revenue | - | - | 30,427 | 446,500 |
| Interest on Investments | 7,305 | 1,750 | 3,733 | 12,266 |
| Other Revenue | 5,218 | - | 115,201 | - |
| Budgeted Transfers In | - | - | - | 2,545,300 |
| **Total** | **5,117,971** | **5,000,750** | **5,146,376** | **8,001,081** |

### Recycling Center Fund

This fund is an enterprise fund that accounts for the operation of the Recycling Center facility. The primary revenue source is the sale of recycled materials. The increase in Intergovernmental Revenues in the 2016 Budget is for the purchase of a new Film Plastic Air System funded by the City of Boulder. Also, there is a Budgeted Transfer of $2.5 million from the Recycling Tax Fund to the center in support of the City of Boulder's new Universal Zero Waste Ordinance. The transferred amount will be used for capital improvements.

| Proprietary Funds | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Total** | **30,233,207** | **32,098,819** | **30,782,011** | **34,469,364** |

| | | | | |
|---|---|---|---|---|
| **Grand Total - All Funds** | **370,306,162** | **419,918,835** | **439,585,149** | **410,720,588** |

## DESCRIPTIONS OF MAJOR REVENUE TYPES

**Intergovernmental Revenue - $91,098,192** Revenues received from the Federal, State, and local governments are broken down into the following major groups:

Federal, State and Local Funds for General Fund Programs

- Flood Reimbursements – Over $32 million in reimbursements from eligible emergency flood response and flood recovery expenditures from FEMA, FHWA and the State of Colorado.
- State Inmate Board - the State pays the County for the boarding of state prisoners at the County jail.
- Emergency Preparedness - State revenue received to support one Deputy position, whose responsibility is to coordinate training for emergency situations.
- District Attorney Salary - State reimbursement of the DA's salary, amount set by Legislature.
- Solid Waste Programs – Resource Conservation shared program with local government entities.
- Special Elections - Revenue from contract elections with all municipalities, school districts, electing entities, bond elections, etc. Fee based on Clerk's cost of election and amount of services provided.
- Cost Allocation Indirect Charges - Federal funds received via the Cost Allocation Plan. This is Federal money passed through the State, apportioned at 35% of the actual allocated indirect costs to Social Services. This supports the use of County support systems such as Information Services and Finance.
- Communications Center - Revenue from other cities and districts for support of the Boulder Communications Center.
- Secretary of State - Reimbursement from the Secretary of State for portions of the Tabor book and statewide candidates.
- Youth Corps Programs – Funded with support from local government entities based on participation.
- Marijuana Tax - the amount received is based on the proportion of state sales tax collected in each county.

Federal and State Shared Revenues for Road and Bridge Programs

- Flood Reimbursements – Reimbursements from eligible flood response and recover expenditures and budgets from FEMA, FHWA and the State of Colorado.
- Highway Users Tax - based on paved miles of road per county. The source is motor fuel excise tax as well as other motor vehicle related taxes collected by the State.
- FASTER Funds – motor vehicle fees collected by the Clerk & Recorder and then dispersed by the State through the Highway Users Tax distribution process.
- Payment In Lieu of Taxes - are dollars the Federal Government pays local governments for property tax lost due to the Federal ownership of land and installations.
- Cigarette Tax - the amount received is based on the proportion of state sales tax collected in each county.
- Road Projects – Revenue from other cities/towns in Boulder County for road projects.
- Other – Miscellaneous revenue not otherwise specified.

Federal and State Funds for Social Service Entitlement Programs

- Federal and State pass-through money for programs such as Child Care, Child Welfare, Youth and Family Services and the Colorado Works program, formerly known as Temporary Assistance for Needy Families (TANF). The county share of support for Social Services programs is increasing over time and may be limited by caseload driven formulas and caps set by the State. Shortfalls are the county's responsibility and are funded through property tax and/or fund balances.
- Federal and State funding for Conservation Trust Funds. Includes State Lottery Sales received in the Conservation Trust Fund and designated for the purchase of Open Space. It is distributed based on a per capita share, which is revised annually.

Federal and State Funds for Grant Programs

- The Grants Fund receives revenues from Federal and State agencies for major programs such as Work Force Boulder County (Displaced and older worker training), Community Action Program, Head Start, Weatherization, and Community Corrections. In addition to the major programs, grants are received for many other smaller programs, Greater Outdoors Colorado Program (GOCO) for example.

**Other Revenues (Not Property Tax or Intergovernmental) - $165,996,641** This category consists of approximately two hundred individual sources of revenue. The following are major sources in this category:

Other Taxes

- Sales and Use Tax - Over $51.4 million is projected in sales and use tax revenue. This revenue is restricted to the following uses:
  - A 0.25% rate or 25 cents on a $100 purchase, was approved in November 1993 and is dedicated to open space acquisition and open space bonded debt retirement
  - A 0.05% rate or 5 cents on a $100 purchase, was approved in November 2003 for Offender Management
  - A 0.10% rate or 10 cents on a $100 purchase, was approved by voters in 2004 for open space acquisition, open space bonded debt retirement, and open space maintenance
  - A 0.10% rate or 10 cents on a $100 purchase, was reauthorized by voters in November 2007 for Transportation Projects
  - A 0.10% rate or 10 cents on a $100 purchase, was reauthorized by voters in November of 2007 is dedicated to open space acquisition, maintenance and bonded debt retirement
  - A 0.05% rate or 5 cents on a $100 purchase, was reauthorized by voters in November 2008 is dedicated to the provision of land and buildings for Human Services non-profit agencies, known as the Worthy Cause Three tax
  - A 0.15% rate or 15 cents on a $100 purchase, was approved by voters in November of 2010 is dedicated to open space acquisition, maintenance and bonded debt retirement.
  - A 0.185% rate or 18.5 cents on a $100 purchase, was approved by voters in November of 2014 dedicated to Flood Recovery

- Specific Ownership Tax – Typically received in the General and Road & Bridge Funds; however for the 2016 budget the Road and Bridge Fund will receive a 100% allocation to complete a capital project. The ownership tax rate is assessed on the original taxable value and year of service. Original taxable value is 85% of manufacturer's suggested retail price (MSRP). The annual specific ownership tax is based on the year of service. General rule is as follows but may vary according to purchase date and type of vehicle.
    - 1st year is 2.10% of taxable value
    - 2nd year is 1.50% of taxable value
    - 3rd year is 1.20% of taxable value
    - 4th year is 0.90% of taxable value
    - 5th through 9th years are 0.45% of taxable value
    - 10th and each later year is $3.00 for ownership tax

- Other - includes property tax from prior year, penalties and interest and special assessment fees.

Licenses and Permits

- Building permits – pay for the inspection and approval process for constructing any structure in the unincorporated areas of the County. It includes remodeling of a house, new buildings, fences, electrical work, plumbing, etc.
- Construction Utility Permits – fees for utility construction access permits for driveways, road construction permits, developers and oversize, overweight permits.
- Medical Marijuana Licensing Fees – fees for zoning and building reviews for entities seeking Medical Marijuana licenses.
- Retail Marijuana Licensing Fees – fees for zoning and building reviews for entities seeking Retail Marijuana licenses.
- Other Licenses and Permits - include contractor licenses, marriage licenses, liquor licenses, trash hauler licenses and fishing permits.

Local Improvement Assessments – primarily special assessments to county residents and businesses for debt repayment on energy efficiency improvement loans and to the residents of the town of Eldorado Springs for debt service payments on their Waste Water Treatment Facility, as well as for the purposes of paving Alder Lane.

User Fees/Charges for Services - related to services performed or provided by the county.

- Mosquito Control Fees - Properties in a designated area in the county pay an additional $30.42 parcel fee, added directly to the property tax bill. This funds the entire cost of a service provided by an independent contractor, under the Health Department's direct supervision.
- Motor Vehicle Fees - These fees are related to volume and value of vehicles purchased and owned. They consist of the following revenues:
- Emission Inspection Fees - for each vehicle registration within the emission program.
- Certificates of Title - revenue from the applications of titles.
- Temporary Permits - charged to licensed Colorado auto dealers and individuals.
- Clerk Hire - from the collection of license plate fees.

- Filing Fees - related to the filing of a lien by a lending institution against the financing of a vehicle.
- Recording Fees - related to the sale of property and the sale of universal commercial items.
- Documentary Fees - recording fees charged to the buyer of property, per thousand dollar of real estate transaction
- Other Clerk Recording Fees (not copy fees) - includes fees charged for passing of real estate through the court system and charges for lien searches.
- Community Corrections Charges - related to alternative community services.
- Treasurer Fees - are charged to other taxing entities for the collection of their taxes by the County Treasurer. Cities pay 1% of the total tax collected by the Treasurer; Schools pay 0.25%, while Other Districts (such as Fire and Water Districts) pay 1.5%.
- District Attorney - Discovery Charges - fees to defense lawyers for copies of criminal records
- Land Use Fees - for costs involved in subdivision filing, zoning protests, survey recording, trash fees.
- Zoning fees - fees charged for Land Use staff review and processing from requests to preliminary subdivide citizens' property for developmental sale.
- DUI fees - revenue from fees charged for the supervision of DUI clients sentenced to community service.
- Sheriff Fees - for revenues such as: Extradition - charged to a defendant by the Sheriff to cover costs involved in the extradition from another state; Work Release Program - paid by sentenced offenders for the privilege of maintaining their normal jobs during the incarceration term.
- Sheriff - Telephone Reimbursement - reimbursement to Sheriff's office from use by inmates of pay phones.
- Sheriff-Special Events - revenue or services provided by the Sheriff's office during events such as parades or races requiring law enforcement supervision.
- Towns of Lyons and Superior - contracts for Sheriff Deputy services.
- Parks and Open Space Fees - revenues from utility reimbursements on open space properties.
- Fairgrounds User Fees - for events such as horse shows and stable usage.
- Copy Fees - revenue received from making copies of documents.
- Insurance Charges - This fund is self-supporting. It derives its revenue from chargebacks to other funds for property/casualty insurance, workers compensation insurance, and health and dental insurance.
- Other - miscellaneous fees not otherwise specified.

Fines and Forfeits - levied by the Sheriff, Assessor and the Clerk & Recorder for traffic, noise, late tax filing penalties and forfeits respectively.

Interest Revenue - from investments by the Treasurer of cash balances.

Benefits Contributions - Voluntary employee and County contributions to Health and Dental Insurance, and to the retirement plan.

Other Revenues – the revenues within this category contain the following:

- Rent-Building/Land/Royalties - from the rental of County owned buildings by outside agencies such as the Health Department, non-profit groups, Mental Health and Social Services, also included are Open Space Royalties and Cropshare rental.
- Rents-Open Space Land - from the rental of County owned Open Space Land.
- Sale of Fixed Assets - from the sale of used County vehicles, furniture, and office equipment.
- Sale of Building/Land - from the sale of County building and land.
- Sale of Goods - The new Recycling Center came on-line on July 1, 2001. This revenue item is from the sale of recycled material.
- Open Space Funds - Includes Bond Proceeds and Inter-Fund Transfers (to make bond payments).
- Intrafund Transfers – budgeted transfers within the same county fund.
- Budget Transfers - budgeted internal transfers between funds.
- Miscellaneous Other Revenues - for various revenue sources not definable to any particular category. Examples are revenue from the pay phones in County buildings, drug confiscation dollars collected from drug busts or minimal refunds of sales taxes.

**Property Tax Revenue - $153,625,755** The amount of property tax needed is determined by comparing the projected expenditures to other available revenues. The difference is made up by property taxes. The amount of increase in property tax over the prior year is limited to 5.5% plus new construction growth, per State Statute; or TABOR limitations, whichever is more restrictive. Since Boulder County is now exempted (by local ballot) from the TABOR revenue limit, the only relevance to this limitation on Property Taxes is the mill levy, which cannot be increased without specific voter approval. Total property taxes are levied at $155,177,134 which represents approximately 26% of the total property tax role in the county (55% is to school districts, 12% to cities and 7% to all other taxing entities such as fire districts, etc.). The net amount of property tax anticipates that 1% will be uncollectible or abated. In order to balance the total county budget, this uncollectible amount is excluded from the amount budgeted. For further information see HISTORY OF SIGNIFICANT EVENTS AFFECTING PROPERTY TAX located in this section.

**Conclusion** - There are many other sources of revenue that fit into the categories listed above. They are smaller and are not listed for the sake of brevity. Some examples are Prior Year's Property Tax, Premium on Tax Sales, Late Tax Penalties, and Trash Collection Fees. Detailed descriptions of all County revenues are available from the Budget Office.

## Total Revenues by Type

| | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Current Year Property Tax** | | | | |
| General Fund | 114,991,045 | 112,180,295 | 113,180,295 | 121,405,051 |
| Road and Bridge Fund | 1,057,990 | 1,063,920 | 1,063,920 | 1,263,009 |
| Social Services Fund | 6,239,864 | 6,274,838 | 6,274,838 | 6,620,612 |
| Developmental Disabilities Fund | 5,688,117 | 5,719,998 | 5,719,998 | 6,790,371 |
| Health & Human Services Fund | 3,941,865 | 3,963,959 | 3,963,959 | 4,128,546 |
| Human Services Safety Net Fund | 5,119,305 | 5,147,998 | 5,147,998 | 6,111,334 |
| Capital Expenditure Fund | 5,915,637 | 7,470,630 | 7,470,630 | 7,306,832 |
| **Total Current Year Property Tax** | **142,953,823** | **141,821,638** | **142,821,638** | **153,625,755** |
| | | | | |
| **Intergovernmental Revenues** | | | | |
| Federal | | | | |
| Federal Flood Reimbursements | 12,899,335 | 77,503,148 | 38,550,605 | 30,175,674 |
| Cost Allocation Indirect Charges | 980,078 | 941,926 | 943,841 | 937,298 |
| Federal Grants (Workforce) | 3,467,947 | 7,433,000 | 5,800,000 | 6,000,000 |
| Federal Grants (Social Services) | 1,063,262 | - | - | - |
| Payment in Lieu of Taxes (PILT) | 359,950 | 360,000 | 293,963 | 293,963 |
| Road Projects | 720,484 | - | 295,635 | - |
| Better Buildings Grants | 159,564 | - | - | - |
| Other | 213,698 | 196,414 | 208,414 | 184,756 |
| Total Federal | 19,864,318 | 86,434,488 | 46,092,458 | 37,591,691 |
| | | | | |
| State | | | | |
| State Flood Reimbursements | 1,676,043 | 7,164,592 | 4,580,081 | 1,848,898 |
| Highway User Tax | 5,727,011 | 5,627,759 | 5,937,626 | 6,115,755 |
| Social Services Block Grants | 24,459,171 | 24,301,088 | 27,763,740 | 29,407,534 |
| Lottery Funds | 424,700 | 400,000 | 400,000 | 400,000 |
| Grant Funded Road Projects | 508,401 | 53,244 | 73,000 | 73,000 |
| District Attorney's Salary | 122,150 | 126,750 | 126,088 | 126,088 |
| Marijuana Tax | 33,886 | 40,000 | 80,000 | 80,000 |
| CSFS - Wildland Fire Crew | 64,481 | 30,000 | 30,000 | 30,000 |
| State Grants (Workforce) | 509,672 | - | - | - |
| Other | 215,941 | 290,400 | 212,120 | 205,900 |
| Total State | 33,741,456 | 38,033,833 | 39,202,655 | 38,287,175 |
| | | | | |
| Other | | | | |
| Flood Reimbursements Local Cities & Towns | 622,280 | - | - | - |
| BOCC / City of Boulder - Energy Smart | 182,227 | - | 264,776 | - |
| Communications Center Sharebacks (Sheriff) | 1,310,354 | 1,351,907 | 1,378,950 | 1,329,613 |
| Miscellaneous Revenues (Sheriff) | 282,552 | 233,227 | 305,765 | 422,399 |
| Special Elections | 301,751 | 360,000 | 360,000 | 385,000 |
| Solid Waste Programs | 510,842 | 539,000 | 355,000 | 355,000 |
| Youth Corps Program | 125,500 | 129,500 | 129,500 | 146,850 |
| Recycling Center Capital Improvements | - | - | - | 446,500 |
| Other | 253,080 | 139,389 | 188,092 | 133,964 |
| Total Other | 3,588,586 | 2,753,023 | 2,982,083 | 3,219,326 |
| | | | | |
| Grants Fund | 13,637,714 | 12,000,000 | 11,744,676 | 12,000,000 |
| | | | | |
| **Total Intergovernmental Revenue** | **70,832,074** | **139,221,344** | **100,021,872** | **91,098,192** |

## Total Revenues by Type (continued)

| | 2014 Actual | 2015 Budget | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|
| **Other Revenues** | | | | |
| Taxes other than Current Property Tax | | | | |
| Prior Year Property Tax/Interest on Delinquencies | (72,633) | 99,145 | 99,145 | 99,145 |
| Sales and Use Tax | 38,693,709 | 48,915,884 | 49,458,569 | 51,438,478 |
| Specific Ownership Tax | 7,739,430 | 7,549,792 | 8,072,844 | 8,476,486 |
| Total Taxes other than Current Property Tax | 46,360,506 | 56,564,821 | 57,630,558 | 60,014,109 |
| | | | | |
| Licenses and Permits | | | | |
| Building Permits | 929,653 | 800,000 | 800,000 | 912,000 |
| Contractor's Licensing Fees | 38,173 | 38,000 | 38,000 | 68,000 |
| Medical Marijuana License Fees | 13,500 | 28,500 | 69,000 | 69,000 |
| Retail Marijuana License Fees | 32,133 | 32,500 | 56,000 | 56,000 |
| Other | 62,206 | 52,000 | 57,017 | 56,143 |
| Total Licenses and Permits | 1,075,665 | 951,000 | 1,020,017 | 1,161,143 |
| | | | | |
| Local Improvement Assessments | | | | |
| Eldorado Springs | 139,486 | 122,972 | 126,638 | 122,972 |
| Clean Energy Options | 1,544,811 | 882,415 | 1,105,101 | 843,331 |
| Alder Lane | - | 29,320 | 29,540 | - |
| Total Local Improvements Assessments | 1,684,297 | 1,034,707 | 1,261,279 | 966,303 |
| | | | | |
| User Fees | | | | |
| Premiums on Tax Sales | 134,530 | 100,000 | 100,000 | 100,000 |
| Clerk and Recorder Motor Vehicle Fees | 3,182,380 | 3,289,956 | 3,408,238 | 3,603,288 |
| Clerk and Recorder Recording Fees | 1,999,787 | 1,882,723 | 2,557,411 | 2,557,411 |
| Treasurer's Fees | 1,852,816 | 1,852,803 | 1,852,803 | 1,852,803 |
| Mosquito Control Fees | 397,739 | 410,626 | 410,626 | 418,092 |
| Community Justice - Alt. Community Service Fees | 131,005 | 152,000 | 137,650 | 137,000 |
| Community Justice - DUI Fees | 125,304 | 128,000 | 116,000 | 123,000 |
| District Attorney Discovery Fees | 158,712 | 115,000 | 140,000 | 140,000 |
| Administrative Services Green Box Fees | 158,045 | 125,000 | 125,000 | 125,000 |
| Land Use Plan Check Fees | 491,434 | 410,000 | 410,000 | 467,400 |
| Land Use Zoning Fees | 219,476 | 170,500 | 200,000 | 221,705 |
| Parks Fairground Fees | 303,585 | 189,680 | 189,680 | 189,680 |
| Sheriff Booking Fees | 140,940 | 156,604 | 119,403 | 136,000 |
| Sheriff Special Events Charges | 635,515 | 372,670 | 546,245 | 515,000 |
| Sheriff Work Release | 269,480 | 180,000 | 261,000 | 275,000 |
| Sheriff Town of Superior Charges | 1,269,999 | 1,296,689 | 1,296,689 | 1,284,842 |
| Sheriff Town of Lyons Charges | 306,804 | 306,815 | 438,324 | 420,647 |
| Sheriff Civil Fees | 144,836 | 120,000 | 129,000 | 147,000 |
| Sheriff Miscellaneous Fees/Charges | 320,383 | 332,275 | 311,168 | 312,000 |
| Property Casualty Insurance Charges | 1,133,558 | 1,133,288 | 1,133,288 | 1,235,687 |
| Workers Comp Insurance Charges | 871,407 | 930,648 | 930,648 | 940,401 |
| Architecture/Construction Charges | 162,218 | 100,000 | 75,000 | 100,000 |
| Telephone Reimbursements | 301,446 | 253,500 | 244,500 | 260,000 |
| Workforce Center Charges for Services | 1,144,558 | - | - | - |
| Insurance 3rd Party - Flood | 526,301 | - | - | - |
| Other | 484,926 | 447,753 | 364,485 | 404,188 |
| Total User Fees | 16,867,184 | 14,456,530 | 15,497,158 | 15,966,144 |

## Total Revenues by Type (continued)

| | 2014 Actual | 2015 Budget | 2015 Estimate | 2016 Budget |
|---|---|---|---|---|
| **Other Revenues (continued)** | | | | |
| Fines and Forfeits | | | | |
| Clerk and Recorder Motor Vehicle Fines | 344,250 | 354,807 | 241,938 | 241,938 |
| Traffic Fines | 234,614 | 275,000 | 217,967 | 240,000 |
| Other | 203,246 | 208,883 | 202,140 | 198,821 |
| Total Fines and Forfeits | 782,110 | 838,690 | 662,045 | 680,759 |
| Interest on Treasurer's Investments | 798,965 | 394,098 | 618,746 | 665,155 |
| Health and Dental Contributions | | | | |
| Employee Contributions | 4,091,027 | 4,460,083 | 4,241,452 | 4,280,748 |
| Employer Contributions | 14,873,951 | 16,160,373 | 15,276,247 | 15,296,803 |
| Total Health and Dental Contributions | 18,964,978 | 20,620,456 | 19,517,699 | 19,577,551 |
| Debt Issuance | 82,468 | - | 45,322,451 | - |
| Rents and Royalties | 3,865,181 | 4,443,650 | 4,446,149 | 4,879,389 |
| Private Grants - Social Services | 1,224,260 | 1,195,184 | 1,195,184 | 641,311 |
| Sale of Fixed Assets | 4,750,265 | 100,000 | 100,000 | 100,000 |
| Sale of Recycled Materials | 5,129,478 | 5,008,466 | 5,008,466 | 5,008,466 |
| Fleet Services Charges to County Departments | 3,796,610 | 4,170,708 | 3,776,258 | 4,448,907 |
| Sale of Supplies or Materials | 150,051 | 34,352 | 42,054 | 39,519 |
| Capital Leases | 502,928 | - | - | - |
| Miscellaneous | 515,135 | 138,116 | 359,378 | 281,782 |
| Intrafund Transfers | 109,967 | - | 8,000,000 | 10,000,000 |
| Budgeted Transfers | 49,860,217 | 28,925,075 | 32,284,197 | 41,566,103 |
| **Total Other Revenue** | **156,520,265** | **138,875,853** | **196,741,639** | **165,996,641** |
| **TOTAL ALL REVENUES** | **370,306,162** | **419,918,835** | **439,585,149** | **410,720,588** |
| Use of Fund Balance | | | | |
| Starting Fund Balance | 148,567,859 | 91,326,153 | 118,390,372 | 145,834,286 |
| Ending Fund Balance | 116,699,395 | 72,404,924 | 145,834,286 | 129,915,972 |
| **Fund Balance Usage / (Contribution)** | **31,868,464** | **18,921,229** | **(27,443,914)** | **15,918,314** |
| **Total All Resources** | **402,174,626** | **438,840,064** | **412,141,235** | **426,638,902** |

## Analysis of Material Variances - Revenues by Type

This analysis primarily focuses on the changes between the 2015 and 2016 adopted budgets, however where significant changes between the 2015 budget and estimated fields exist, these are also called out and noted as such. The analysis is intended to report on material variances.

Property Taxes: The variance between 2015 and 2016 budget years increased by approximately 8% reflecting the increase in Assessed Valuation resulting from this being a reappraisal assessment biennial cycle year, with an additional levy for abated and refunded taxes as allowed by Colorado State Statute. Note that the variances in this category on a fund level not only represent the above effect, but may also be a product of a change in mill levy in a particular fund related to the programs being budgeted in either year.

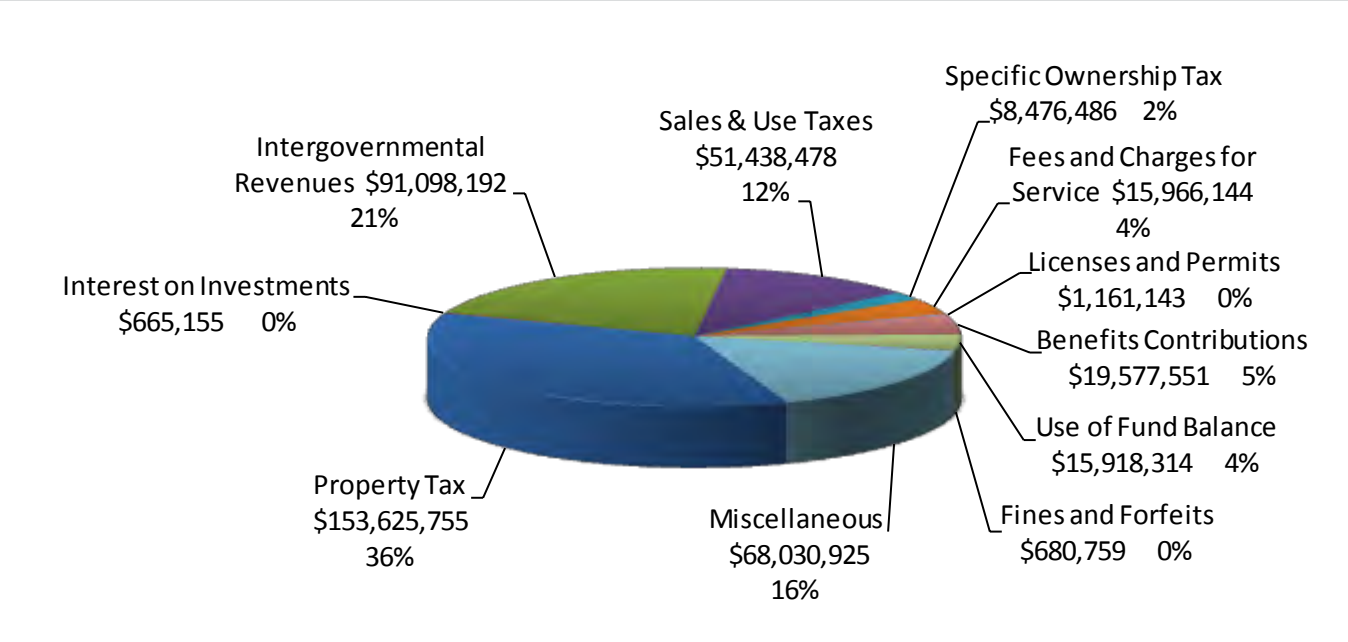
Intergovernmental Revenues: The variance between the 2015 and 2016 budget years for the total of this category is substantial, being a decrease of $48 million (or 34.5%) for 2016. Intergovernmental revenues are further split into smaller categories which are now discussed:

- Federal Intergovernmental Revenues: The largest change between the 2015 and 2016 budget years is the decrease of $47 million in Federal Flood Reimbursements in 2016. This is due to the timing of the response to and recovery from the 2013 flood. Federal grant revenues for Workforce Boulder County also decreased by $1.433 million in 2016 due to one-time funding flood related employment services (D-NEG) in 2015 and a sustained lower county unemployment rate.
- State Intergovernmental Revenues: State Flood Reimbursements decreased by $5 million in 2016 over 2015 budget due to the timing of the response to and recovery from the 2013 flood. Social Services Block Grants increased in the 2016 budget year by $5 million, reflecting the grant funding for additional programs. There is no material net variance between the 2015 budget and estimated year.
- Other Intergovernmental Revenues: While there is no material net variance between the 2015 and 2016 budget years, a one-time increase of $446.5 million is noted for Recycling Center capital improvements. The City of Boulder is funding the purchase of a new Film Plastic Air System. The Grants Fund has an annual umbrella budget of $12 million for multi-year programs, and is funded entirely from grant revenues.

Other Revenues: This category is very large, and contains all revenues other than Property Tax and Intergovernmental. The category is segmented into smaller sub-categories, of which those that contain material variances are reported below:

- Taxes other than Property tax: A positive variance of $2.5 million exists for Sales and Use Tax between the 2016 and 2015 budgets. Sales and Use Tax reflect the real-time health of the local economy experiencing positive trends at this time. The 2016 budget increased by 5% over the 2015 budget year, with some of that increase being seen in the 2014 estimated year.
- Health and Dental Contributions: The variance between the 2016 and 2015 budget years reflects a decrease of approximately $915 thousand in county portion health and dental contributions due to a decrease in claims in 2015.
- User Fees: The most significant variance comes from an increase in Clerk & Recorder Recording Fees (more specifically Filing Fees) due to an increase in mortgage refinancing, and a significant increase in the real estate market. Clerk & Recorder Motor Vehicle Fees indicate a sustained upward trend with the continued restoration of new motor vehicle business.
- Interest on Investments: The significant increase between 2015 and 2016 budget years is primarily due to $45 million in COPs issued in late 2015 and general increases in some fund balances.
- Other revenues: The significant variance between 2015 actual revenues and the 2016 revenue budget under the category of debt issuance is primarily due to the issuance of $45 million in Certificates of Participation for continued flood recovery in late 2015. Likewise, budgeted transfers increased in 2016 due to an expected transfer of $13 million to the Road & Bridge Fund for continued flood recovery efforts. The variance between 2014 actual revenues and the 2015 budget for the sale of fixed assets is primarily due to the County's sale of its properties in 2014 on Lee Hill Road in Boulder and Simpson Street in Lafayette for a combined total of $4.7 million.

**2016 Anticipated Revenue by Type**
**$426,638,902**



**MAJOR REVENUE TRENDS – Tax and Grants Revenue**
**2012-2016**

1) Property Tax
2) Sales and Use Tax
3) Specific Ownership Tax
4) Social Services Fund Block Grants
5) Highway Users Tax

| Category | 2012 Actual | 2013 Actual | 2014 Actual | 2015 Estimated | 2016 Budget |
|---|---|---|---|---|---|
| Property Tax | 137,434,103 | 137,668,999 | 142,879,130 | 142,821,638 | 153,625,755 |
| Assessed Valuation | 5,602,968,410 | 5,617,089,739 | 5,712,277,459 | 5,777,776,056 | 6,858,961,000 |
| Sales and Use Tax | 33,192,456 | 35,424,882 | 38,693,709 | 49,458,569 | 51,438,478 |
| Social Services Block Grants | 22,364,391 | 22,303,244 | 24,459,171 | 27,763,740 | 29,407,534 |
| Specific Ownership Tax | 6,601,502 | 7,019,129 | 7,397,430 | 8,072,844 | 8,476,486 |
| Highway User's Tax | 5,480,928 | 5,554,136 | 5,591,274 | 5,937,626 | 6,115,755 |
| Registered Vehicles | 232,875 | 237,380 | 237,380 | 248,561 | 258,855 |
| C&R Motor Vehicle and Recording Fees | 5,684,913 | 5,661,270 | 5,182,167 | 5,965,649 | 6,160,699 |

**Property Tax**

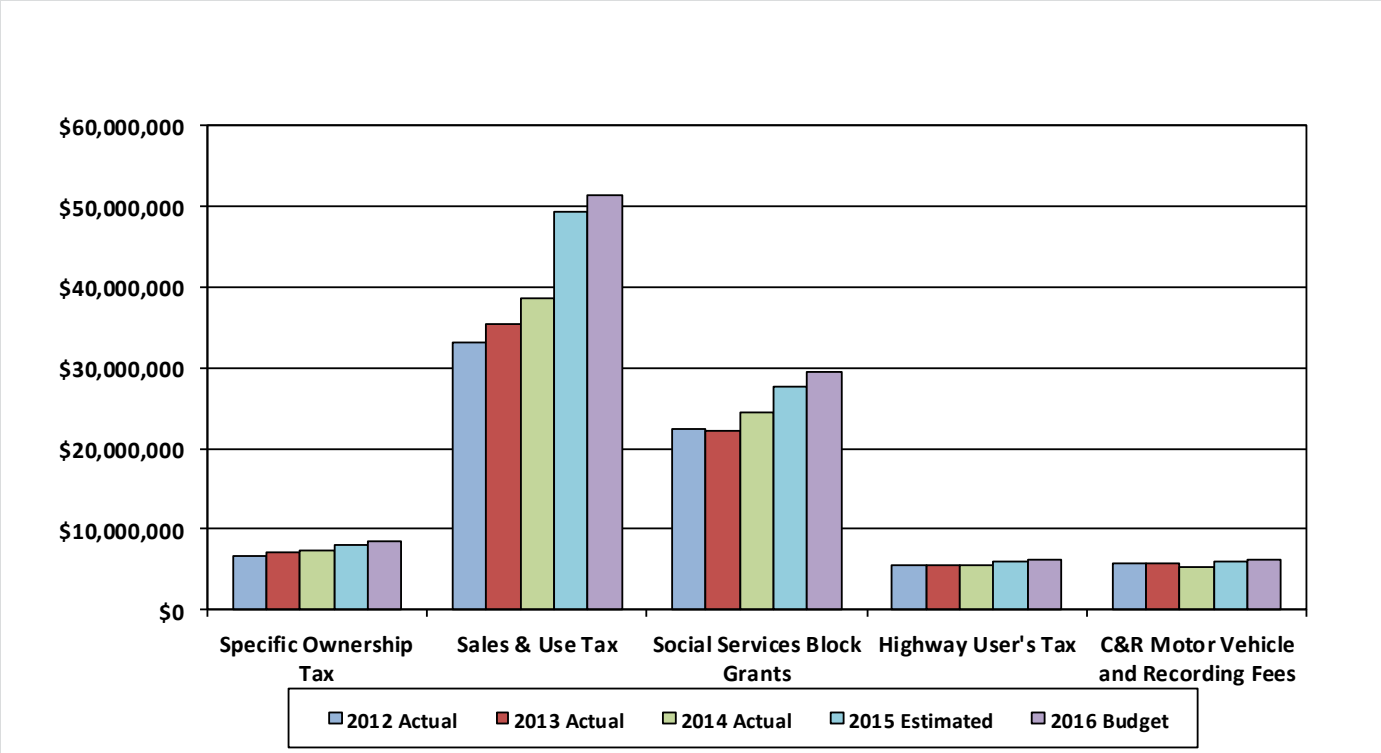
The table above includes the Assessed Valuation of Boulder County. This is not actually a revenue in and of itself, but drives the Property Tax revenue (the County's single major source), in conjunction with the mill levy. The history illustrates a modest growth from 2012 through 2015 due to the lingering effects of the recession on County real estate markets and business personal property; then significant growth in 2016 reflecting the timing in the process (per State Statute) where assessment data used for taxation is between 2 and 3 years in arrears (more can be found on the assessment cycle later in this section of the document). Property tax is calculated by deriving the amount of revenue necessary to balance the budget.

The relationship between Assessed and Actual value is fixed **at 29%** for all commercial and personal property, and scaled by a "residential rate" of **7.96%** for that class of property to keep the ratio of residential to commercial/ personal property at a fixed ratio. This process is known as the Gallagher Amendment, and limits the growth in residential property assessments. In years prior to 2005, TABOR (Tax Payers' Bill of Rights, or Amendment 1 to the Colorado Constitution) limited the amount of revenue that could be collected from property tax (and other non-exempted revenues). While TABOR still controls the allowable total mill levy that can be applied to the Assessed Valuation to yield the property tax revenue, Boulder County is now exempted of all the TABOR revenue limitations. The exemption was approved by voters in November 2005.

For the County, 2015 (2016 collection year) was a re-appraisal assessment year. The increase from $5,777,776,056 in the 2015 tax year to $6,858,961,000 is indicative of appraised real property values from a strong local real estate market. This assessment data is based on actual values at July 1, 2014 (by State Statute) in which the County was just beginning to show signs of its recovery from the effects of the economic recession. The next re-appraisal will affect the 2018 budget and will be based on actual values at June 30, 2015, which is estimated to reflect local continued real-estate growth that we are now experiencing in the latter part of 2014 and early 2015. Property Tax is further discussed later in this section.

Note that the prior year audits include revenue for Local Improvement Districts (LID) as property tax. For budgeting and TABOR compliance, and on legal advice from the County Attorney, we treat this revenue as Contracted Services. Therefore the LID revenue is excluded from prior year property taxes in this budget book. Included in prior year taxes are Prior Year Property Tax and Interest on Delinquent Property Tax.

**Major Revenue Sources 2012-2016**




**Sales and Use Tax**

Boulder County currently collects a 0.985% Sales/Use Tax, all of which is restricted in use. A new 0.185% tax was approved by the voters in the November 2014 election. This new tax primarily accounts for the unusually high variances between 2014 actual revenue to 2015 estimates and to the 2016 budget. This new tax is dedicated by voter intent for continued flood recovery.

An extensive analysis on Sales and Use Tax revenues was performed during the summer of 2015 and included a multi-year projection through 2025 that corresponds to the retirement of some of the County's open space debt service. This analysis will be updated annually. The analysis showed a steady growth in this revenue in 2013 and 2014, largely due to the return in consumer confidence after the recession. The 2015 figure is a conservative estimate which also includes the effect of the new Flood Recovery sales tax. While still maintaining a fiscally conservative approach we predict a 5% growth in sales/use taxes in 2016 over 2015 actual revenues. Continued reference was made to the State of Colorado's analytic economic data published quarterly as an input to the revenue projection process, as well as larger more national trends that are used as an overall indicator of consumer confidence.

These revenues, by State Statute, are remitted to the State Department of Revenue on a regular basis by vendors, and then later distributed to State and local governments. This process results in the receipt of these revenues two months in arrears of the sales activity that generated the revenue. This makes estimating and budgeting considerably more difficult as we are always dealing with a lower sample at any time through the year than we are for most other revenues.

**Sales Tax Fund Table**

| DESCRIPTION | FUND | RATE | START | EXPIRATION | EXTENDED AS |
|---|---|---|---|---|---|
| Open Space Purchases | Open Space CIF I | 0.25% | Jan. 1, 1994 | Dec. 31, 2019 | |
| Solid Waste Recycling Facilities and Services | Recycling CIP | 0.10% | Jan. 1, 1995 | Dec. 31, 2001 | Open Space |
| Open Space | Open Space CIF I | 0.10% | Jan. 1, 2002 | Dec. 31, 2009 | Open Space |
| Open Space | Open Space CIF II | 0.10% | Jan. 1, 2010 | Dec. 31, 2009 | |
| Emergency Services | Emergency Rescue | 0.05% | Jan. 1, 1999 | Dec. 31, 2000 | Worthy Cause I |
| Non-profit Human Services Agencies (Worthy Cause I) | Worthy Cause Tax | 0.05% | Jan. 1, 2001 | Dec. 31, 2003 | Worthy Cause II |
| Non-profit Human Services Agencies (Worthy Cause II) | Worthy Cause Tax | 0.05% | Jan. 1, 2004 | Dec. 31, 2008 | Worthy Cause III |
| Non-profit Human Services Agencies (Worthy Cause III) | Worthy Cause Tax | 0.05% | Jan. 1, 2009 | Dec. 31, 2018 | |
| Fire Fighting Response Services | Fire Training Centers | 0.05% | Jan. 1, 2002 | Dec. 31, 2004 | Offender Mgmt |
| Jail Improvements, Alternatives and Recovery Facility | Offender Management CITF | 0.05% | Jan. 1, 2005 | Perpetual | |
| County Road and Transit Improvements | Road and Bridge | 0.10% | July 1, 2002 | June 30, 2009 | Extended to 2024 |
| County Road and Transit Improvements | Road and Bridge | 0.10% | July 1, 2009 | June 30, 2024 | |
| Open Space Purchases | Open Space CIF I | 0.05% | Jan. 1, 2005 | Dec. 31, 2024 | |
| Open Space Maintenance | Open Space CIF I | 0.05% | Jan. 1, 2005 | Perpetual | |
| Open Space Purchases & Maintenance | Open Space CIF I | 0.15% | Jan. 1, 2011 | Dec. 31, 2030 | |
| Flood Recovery | Flood Recovery | 0.185% | Jan. 1, 2015 | Dec. 31, 2019 | |

**Social Services Block Grants**

The Social Services department is mandated to provide financial assistance for the aged, blind and dependent children, and family and child welfare services as well as grants management, employment assistance and early childhood development. These services are provided through several federal, state, and county-assisted programs. This revenue is received into the Social Services Fund and represents the State and Federal share of these programs. The actuals shown (2012 through 2014) include revenues from a process known as "State close-out" where any remaining block grants are allocated to Colorado counties. This occurs at the end of the State fiscal year (June 30), and while it has produced significant revenues in almost every prior year, it is conservatively not included in 2015 estimates or 2016 budget figures. The increase in 2016 from 2015 reflects anticipated reimbursements for additional programming.

**Specific Ownership Tax**

This tax is distributed to each fund receiving Property Tax by the Treasurer, and is allocated by mill levy unless the Commissioners direct otherwise. This tax is levied on motor vehicle registrations, where the depreciated value of the motor vehicle is used to calculate the amount for each vehicle owner. The result is newer vehicles having a higher tax then those that are older. Calculation of this tax for budget purposes is performed on a 5-year spreadsheet model with input on current year trends from the Clerk and Recorder. The period shown from 2012 through 2016 shows a steady increase in revenue, largely due to the modest recovery in the financing of new motor vehicles. The trend in 2014 through 2016 is for the revenue to maintain this recovery in line with the current momentum of new motor vehicles purchases.

**Highway User Tax**

This revenue from the State is a gas tax, and is restricted for use in the Road and Bridge Fund. The revenue is very cyclical, with the major period being the result of the summer tourist traffic in the County. This revenue includes a component collected from County clerk offices (known as FASTER revenues) throughout the State which is pooled at the State level and distributed with the same allocation formula as HUTF. Revenues from 2012 through 2016 show a steady but modest increase in revenue primarily due to FASTER funds while HUTF maintains a consistent level.

**Clerk and Recorder Motor Vehicle and Recording Fees**

These fees collected by the Clerk and Recorder related to the value of vehicles purchased and owned, and from liens on mortgaged properties of which both are dependent upon the volume of transactions. These revenues had decreased modestly from 2012 through 2014; however Recording Fees (more specifically Filing Fees) have recently increased due to a strong local real estate market. Clerk & Recorder Motor Vehicle Fees reflect a gradual upward trend with the continued growth of new motor vehicle business.

## REVENUE ASSUMPTIONS AND METHODS

**Assumptions for Revenue Projection/Estimates**

A fiscally conservative approach has been taken for 2016 revenue budgets. At mid-year 2015, revised estimates to budgeted revenues were made as warranted by actual receipts and a 'current year estimate' was generated. This process was repeated in October when a more significant sample of the 2015 year was available. This updated estimate was then analyzed for one-time effects of non-recurring revenues and formed the basis of the 2016 revenue budget process. Significant use is made of the various tools available to project revenue, including prior year trends and customized reports. In addition, any new legislation or new economic impacts are taken into account in the projections.

The underlying assumptions used for revenue analysis for 2016 include:

At the time of this analysis (the fall of 2015), the state of the local economy showed signs of fully recovering from the recession. The effect of the retail market over the holiday period was yet to be seen, especially from Sales and Use Tax revenues for which the collection and distribution process results in revenues that are 2 months in arrears. This provides the basis for a fiscally conservative approach to increases in Sales and Specific Ownership Taxes, while recognizing that both of these volatile revenues were showing continued growth during 2015. Budgetary resources are recognized at their best sustainable level to maximize the appropriation of programs that are needed to sustain the economic recovery and wellbeing of County residents.

## REVENUE PROJECTION PROCESS

**Overview**

Budget staff is ultimately responsible for final revenue projections for both the current year and the coming budget year. Budget staff regularly monitors revenue receipts and updates the year-end estimates as needed. Each County agency is required to submit to Budget staff its own revenue estimates and projections, along with its expenditure requests by August 1. Each revenue estimate is reviewed by Budget staff to determine its reliability.

A final revenue budget is presented by Budget staff to the Commissioners before the early November budget work session day. This includes estimated revenues and estimated expenditures for the current year and the amount of fund balance available for use in the new budget year. It also projects revenues for the new budget year along with recommended ending fund balances. The Board makes its spending decisions based on the available revenues and fund balances presented by Budget staff.

First Iteration

Revenue budget preparation begins with the user input phase of our Budget Preparation system, which is normally conducted in June and July. This period is timely, given the fact that a six-month sample of current revenues is available in our accounting system by mid-July. A data sample of less than six months is considered to be unreliable, particularly in those revenue accounts that accumulate over the period of a full year.

Users are required to input revenue estimates for the current year and budgets for the following year, and indicate in note fields the reasons why projections are changing or otherwise. These revenue streams are well known to users, being related to the operation of the user's own department. An example is Certificates of Title in the Clerk and Recorder's office, where the responsible person in that department has local knowledge of the trends that drive that specific revenue. At the end of July, when the user input phase in Budget Preparation is over, all information from departments must be completed.

Revenues not entered by specific users are usually those that span multiple funds and/or departments, such as Property Tax, Sales Tax, Interest on Investments and Specific Ownership tax; and those revenues recorded in General Administration cost centers. These other revenues are entered by members of the Budget and Finance staff, who have a greater access to relevant data and the larger picture of multiple organizations. This task is done during the latter part of the above time frame, after the June cash posting to the County from the Treasurer is available. The Budget Analyst generally compiles a spreadsheet progressively during the year from the Treasurer's monthly cash postings; once the June information is available a trend analysis is done on the data, and compared to relative trends and actual annual values for the two prior years. This is important, as most of these larger revenues have an annual cyclic nature. For instance, property tax receipts tend to occur at certain times, and interest on fund balance is dependent upon this and other factors throughout the year; Highway Users' Tax is dependent upon the number of users on the highways, which is seasonally variable.

Analysis Phase

Once the departmental user input is complete, a spreadsheet is compiled by department by Budget staff. This spreadsheet indicates the variances between year-end estimate and Original Budget, and the next year's budget to Original Budget. Appointments are then made with departmental staff and their manager to discuss the reasons and the validity of these variances. Once all outstanding questions have been answered and any corrections made, this revenue data is then applied to a provisional fund summary worksheet, and presented to the Board of County Commissioners. For current year, the Current Expenditure budget is used as the year-end expenditure estimate. This produces a year-ending Fund Balance, which is compared at a fund level to that which was forecast in the prior budget session. For the following year, using the required ending fund balance position and these revenue projections, an allowable increase in base expenditures is derived and communicated to users, as a part of the expenditure process.

Second Iteration

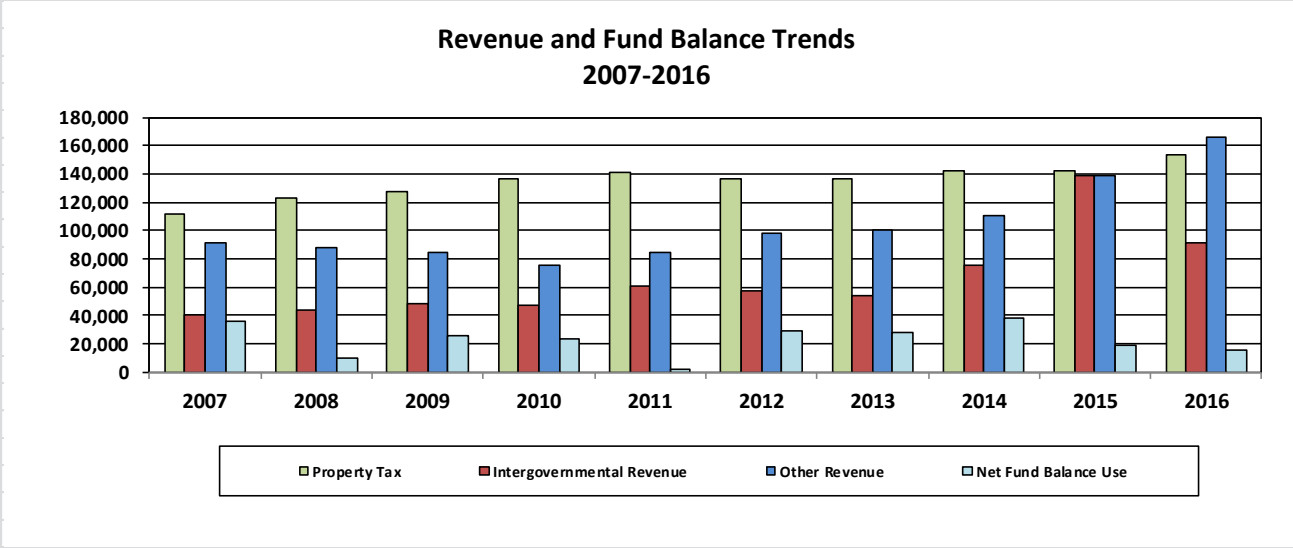
A similar exercise is carried out in October, upon receipt of nine months current revenue data. While the exercise in July is generally rounded down or presented in a fiscally conservative manner (as a lot can change in the course of the following six months), data generated in October tends to be presented with a greater level of accuracy. As user input is not available at this time, due to the evolution of the budget process through the year, contact is made with departments and any necessary changes discussed. The result of this second analysis is presented to the Board in late October, when changes to the bottom line are discussed and substantiated. This precedes the Budget Work Session day in early November when funding decisions are made for the following year.

During the course of the above two analyses and subsequent to year-end closing of the accounting system, substantial work between Budget staff and the General Ledger accountant results in revenue account maintenance. Because postings to incorrect accounts are one reason that actual revenue may have deviated from the budget or estimate, the above process also serves as a periodical review of actual data and results in periodic corrections. Finally, after year-end closing of the accounting system and prior to the external audit, a comparative worksheet is compiled by department and forwarded to the relevant users.

In analyzing these revenues, consideration is made of the substantial effects of the September 2013 flood recovery. The effect of this event on specific revenue sources is discussed previously in this section of the document.

**FUND BALANCE**

Fund Balances - Annually, during the budget planning process, the Board of Commissioners determines what the fund balance for each fund should be, within established policy guidelines. Additionally, the Board considers any other requirements such as those set out in bonding documents. Any year-end fund balance in excess of the pre-determined amount may be used in the coming year budget, or retained, as determined by the Board. **The majority of the fund balance discussion appears in the Budget Summary section, where the sources and uses of fund balances are discussed along with the reasons for them.** The inclusion of fund balances in this Revenue Section comes only from the fact that the use of fund balance is considered a revenue source, where applicable.




## TEN YEAR HISTORY OF SIGNIFICANT EVENTS AFFECTING PROPERTY TAX

**2007** – The total mill levy for the County remained at 23.745 mills. A temporary mill levy credit of 1.278 mills was taken as allowed by State Statute. The total taxes collected in 2007 was based on the net levy of 22.467 mills, which included a levy of 0.170 mills to recover property taxes abated in 2006. Ballot issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limits and the Expenditure Limits. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills was attained. Annual allocations of additional Property Tax revenues were defined in the ballot issue until 2010, which were: 30% to Public Safety ($1,296,866 for 2007); 20% to Health and Human Services (of which 33.3% was to be disbursed to Boulder County human services non-profit agencies) ($846,578 for 2007); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment (281,910 for 2007). See the following pages for information on restrictions and limitations on Property Tax revenues.

Salaries were increased in 2007 by a 3.0% merit pool, with an additional flat $75 per month paid to employees. 2007 was the third full year of the County's retirement program in Colorado PERA (2004 was the first year of participation, but only for a nine month period), for which the employer portion increased from 10% to 11%, and will continue in future years to increase by the same amount up to the statutory maximum of 13%. For the employer portion this has consumed approximately an additional $400,000 in Property Tax and other resources for the Retirement Fund.

Changes to the County's self-funded Health and Dental plan were introduced in 2007, including a major revamp of the PPO plans with a new third party administrator, resulting in increased benefits at a minimal cost increase of 3.5% over the old plan. The Board decided to keep the Road and Bridge fund at the same mill levy as in 2006 of 0.207. With the increase in Assessed Valuation, this resulted in Property Taxes increasing from $1,015,463 to $1,027,344 in this fund; with the additional funding requirements being met by Specific Ownership Tax revenues. The new Fleet Service proprietary fund assumed the expenditures of servicing the transportation fleet which was in the Road and Bridge Fund in prior years. As in prior years the goal for funding the Social Services Fund was to end the budget year with a fund balance of $1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from $5,076,166 to $3,929,347. Both the Developmental Disabilities and Health and Human Services Funds had the same mill levy as in 2006, increasing Property Taxes from $4,905,619 and $3,399,594 to $4,963,015 and $3,439,369 respectively. Once again this was a function of the increase of Assessed Valuation. In the Capital Expenditure Fund, the Property Tax requirement increased from $5,904,301 to $6,418,537. This was largely a function of the completion of construction for the Communications Center.

**2008** – The total mill levy for the County remained at 23.745 mills. A temporary mill levy credit of 1.278 mills was taken as allowed by State Statute, resulting in the same net mill levy as for the 2007 budget. The total taxes collected in 2008 was based on the net levy of 22.467 mills, which included a levy of 0.041 mills to recover property taxes abated in 2007. Ballot issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills was attained. Annual allocations of additional Property Tax revenues were defined in the ballot issue until 2010, which were: 30% to Public Safety ($3,593,186 for 2008); 20% to Health and Human Services (of which 33.3% was to be disbursed to Boulder County human services non-profit agencies - $2,395,457 of which $797,687 went to non-profit agencies for 2008); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment ($797,687 for 2007). See the following pages for information on restrictions and limitations on Property Tax revenues.

Salaries were increased in 2008 by a 5.0% merit pool. 2008 was the fourth full year of the County's participation in the Colorado PERA program (2004 was the first year but only for a nine month period), for which the employer portion increased from 11% to 11.9%, and will continue to do so in future years to the statutory maximum of 13% (employee deductions remained constant at 8%). This resulted in an additional $450,000 of property tax funding in the General Fund. The retirement plan was contained in a separate Retirement Fund in prior years, but was moved to the General Fund in 2008.

The mill levy for the Road Fund dropped to 0.186. The property tax requirement in this fund was derived by analyzing the expenditures and other revenues (including available beginning fund balance) in the 2008 budget, and determining the amount required to balance the fund while preserving the fund balance target of $450,000. While the actual revenue required was not significantly different from prior years, the increase in Assessed Valuation had the effect of driving down this mill levy. One important consequence of the Road Fund mill levy is the Payment to Cities required by State Statute.

As in prior years the goal for funding the Social Services Fund was to end the budget year with a fund balance of $1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from $3,929,347 to $4,615,095. Both The Developmental Disabilities and Health and Human Services Funds had the same dedicated mill levy as in 2007, increasing Property Taxes from $4,963,015 and $3,439,369 to $5,496,121 and $3,808,812 respectively. Once again this was a function of the increase in Assessed valuation. In the Capital Expenditure Fund, the Property Tax requirement increased from $6,418,537 to $5,811,820.

The primary effect on property tax for the 2008 budget was the increase in Assessed Valuation for the 2007 re-appraisal year. This reflected the valuation of the base as of June 30, 2006, and so preceded any property value decrease related to the current foreclosure activity that was driving properties downwards nationally. We were

yet to obtain information from the Assessor on the regional effect of this issue as it would affect the County in the next appraisal cycle. The 2008 budget allowed for a significant amount of this increase to be spent on one-time capital expenditures related to space needs, with the remaining balance becoming available for any ongoing expenditures in future years should the local assessment base become impacted by the current economy.

**2009** – The total mill levy for the County remained at 23.745 mills. A temporary mill levy credit of 0.678 mills was taken as allowed by State Statute. The total taxes collected in 2009 were based on the net levy of 23.067 mills, which included a levy of 0.052 mills to recover property taxes abated in 2007. The tax collection year of 2009 was based on the 2008 Assessed Valuation from the County Assessor, which was a non-reappraisal year, so increases in Assessed Valuation were due only to new construction. State Statute dictates that the real property base be re-appraised every two years. This corresponds to even tax collection years. Business Personal Property is re-appraised annually.

Ballot Issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills was attained, or through the 2008 fiscal year, whichever occurred first. Annual allocations of additional Property Tax revenues were defined in the ballot issue until 2010, which were: 30% to Public Safety ($1,304,494 for 2009); 20% to Health and Human Services (of which 33.3% is to be disbursed to Boulder County human services non-profit agencies - $869,663 of which an $289,598 went to non-profit agencies for 2009); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment (291,337 for 2009). See the following pages for information on restrictions and limitations on Property Tax revenues.

Salaries were increased in 2009 by a 4.0% merit pool. 2009 was the fifth full year of the County's participation in the Colorado PERA program (2004 was the first year but only for a nine month period), for which the employer portion increased from 11.9% to 12.8%, and will continue to do so in future years to the statutory maximum of 16% (employee deductions remained constant at 8%). This resulted in an additional $755,000 of property tax funding in the General Fund. The retirement plan was contained in a separate Retirement Fund in prior years, but was moved to the General Fund in 2008, with the 2009 budget utilizing the remaining fund balance in the Retirement Fund of $1,167,075 which was transferred to the General Fund to help fund the employer share.

The mill levy for the Road Fund was maintained at 0.186. The property tax requirement in this fund was derived by analyzing the expenditures and other revenues (including available beginning fund balance) in the 2009 budget, and determining the amount required to balance the fund while preserving the fund balance target of $450,000. One important consequence of the Road Fund mill levy is the Payment to Cities required by State Statute.

As in prior years the goal for funding the Social Services Fund was to end the budget year with a fund balance of $1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from $4,615,095 to $5,850,927. In the Capital Expenditure Fund, the Property Tax requirement decreased from $5,811,260 to $3,572,031, being largely a result of one of the major construction projects funded in the Road Fund, due to State Statutes that dictate how transportation infrastructure should be funded.

The total property tax levy of the County included dedicated mill levies of 1.0 mills and 0.5 mills for the Developmental Disabilities and Health and Human Services respectively. These mill levies were approved by voters in 2002 and added to the Mill Levy Cap (as applies to TABOR). Note that the Health and Human Services Fund had a mill levy of 0.693, which utilized 0.193 mills from the total levy prior to the ballot issue. The Developmental Disabilities Fund property tax revenue increased from $5,496,121 in 2008 to $5,541,668 in 2009; with the Health and Human Services increasing from $3,808,812 to $3,840,376. As the mill levy is held constant, these increases were due to the slight increase in Assessed Valuation.

**2010** – The total mill levy for the County remained at 23.745 mills. A temporary mill levy credit of 0.078 mills was taken as allowed by State Statute. The total taxes collected in 2010 was based on the net levy of 23.667 mills,

which included a levy of 0.069 mills to recover property taxes abated in 2009. The tax collection year of 2010 was based on the 2009 Assessed Valuation from the County Assessor, which was a re-appraisal year, and resulted in a 4% increase from the prior re-appraisal period. State Statute dictates that the real property base be re-appraised every two years that corresponds to even tax collection years. Business Personal Property is re-appraised annually.

Ballot Issue 1A (November 2005) exempted the County from the prior restrictions of the TABOR Property Tax Revenue Limit, the All Revenue Limit and the Expenditure Limit. The ballot measure limited the mill levy increase to 0.6 mills until the County's total mill levy of 23.745 mills was attained, or through the 2009 fiscal year, whichever occurred first. Annual allocations of additional Property Tax revenues were defined in the ballot issue through 2010, which were: 30% to Public Safety ($2,507,804 for 2010); 20% to Health and Human Services (of which 33.3% was to be disbursed to Boulder County human services non-profit agencies - $1,671,869 of which $556,733 goes to non-profit agencies for 2010); and 6.7% to Sustainability programs, aimed at energy efficiencies and protection of the environment ($556,733 for 2010). See the following pages for information on restrictions and limitations on Property Tax revenues.

Personnel costs were increased in 2010 by a 1.0% merit bonus pool that did not add to the 2011 salary base. The Colorado PERA retirement program increased the employer portion contribution from 12.8% in 2009 to 13.7% of salaries (employee contributions remained constant at 8%). Pending State legislation on the health of PERA may change this for future years. The 2010 increase resulted in an additional $784,888 of property tax funding in the General Fund.

The mill levy for the Road Fund was maintained at 0.186. The property tax requirement in this fund was derived by analyzing the expenditures and other revenues (including available beginning fund balance) in the 2010 budget, and determining the amount of Specific Ownership Tax required to balance the fund while preserving the fund balance target of $450,000. One important consequence of the Road Fund mill levy is the Payment to Cities required by State Statute.

As in prior years the goal for funding the Social Services Fund was to end the budget year with a fund balance of $1 million. Together with intergovernmental revenues from the block grants, the Property Tax requirement went from $5,850,927 to $6,474,643. In the Capital Expenditure Fund, the Property Tax requirement increased from $3,572,031 to $7,070,725, being largely attributed to the construction and renovation of the new Sheriff's Headquarters building.

The total property tax levy of the County included dedicated mill levies of 1.0 mills and 0.5 mills for the Developmental Disabilities and Health and Human Services respectively. These mill levies were approved by voters in 2002 and added to the Mill Levy Cap (as applies to TABOR). Note that the Health and Human Services Fund had a mill levy of 0.693, which utilized 0.193 mills from the total levy prior to the ballot issue. The Developmental Disabilities Fund property tax revenue increased from $5,541,668 in 2009 to $5,754,384 in 2010; with the Health and Human Services increasing from $3,840,376 to $5,754,384. As the mill levy was held constant, these increases were due to the increase in Assessed Valuation.

**2011** – The total mill levy for the County was increased from 23.745 mills by 0.9 to 24.645 mills, as a result of the successful passage of Ballot Issue 1A in November 2010. With no mill levy credit for the 2011 budget year, the total mill levy of 24.745 mills included a levy of 0.077 mills to recover property taxes abated in 2010. The tax collection year of 2011 was based on the 2010 Assessed valuation from the County Assessor, which was a non-reappraisal year under the State of Colorado's biennial schedule for real property reappraisal (occurs every odd year for property tax collection in even years, other than Business Personal Property which is re-appraised each year).

The additional 0.9 mills in 2011, approved by the voters in November 2010, was a temporary mill levy increase for a maximum of five years. The increase provided additional safety net services to human services programs such as Child Care, Child Support and additional programs provided by the Human Services Non Profit

community. These programs were budgeted and expended from the Social Services Fund, funded by a transfer from the new Health and Human Services Temporary Safety Net Fund where the Property Tax revenue was receipted.

The Social Services Fund had a 2011 mill levy of 1.130 mills, very similar to the prior year rate of 1.125, and represented a consistent local share for Social Services programs (which was augmented by the additional 0.9 mills described above). The Developmental Disabilities Fund and the Health and Human Services Fund both had voter-authorized mill levies passed in 2002, being 1.0 and 0.693 mills respectively. The State of Colorado imposes a maximum mill levy cap of 1.0 mill for Developmental Disabilities.

The Road and Bridge Fund had a mill levy of 0.186 mills, consistent with recent years where most revenue requirements to fund projects came from Specific Ownership Tax, a fee collected by the Clerk and Recorder on motor vehicle registrations. The Capital Expenditure Fund had a mill levy of 0.623 mills, reduced from the prior year rate of 1.229 mills. This was due to the completion of funding for a new Sheriff's Headquarters facility in 2010.

The General Fund 2011 mill levy of 20.113 mills was an increase from 19.434 in 2010. Since the General Fund had a fund balance that was in the most part unrestricted, the additional levy helps provide for increasing savings in the fund as the County faces some potential reductions in Assessed Valuation in the 2012 and 2013 budget years. This potential reduction would come from the next reappraisal cycle that will factor in the decrease in real estate values due to the recent recession.

Personnel costs were increased in 2011 by a merit pool of 1%. This amount was added to the 2011 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2012 –** The total mill levy for the County was 24.645 mills and was distributed over seven funds. With no mill levy credit for the 2012 budget year, the total mill levy of 24.645 mills included a levy of 0.090 mills to recover property taxes abated in 2011. The Assessed Valuation of $5,602,968,410 was a decrease of 3% compared to that of the 2011 tax year of $5,784,705,527. The assessment cycle is a biennial process (by State Statute). This process captured the appraised real values of property as at July 1, 2010, and was certified to the County and other taxing entities in November of 2011, for the purposes of levying property taxes in 2012. Since the prior biennial cycle captured values as at July 1, 2008, this was the first assessed valuation that had addressed changes in the value of real property since the 2008 recession. The reduction of the assessed valuation combined with the constant mill levy, and allowing for a 1% uncollectable amount on the total levied property tax equated to a budgeted revenue reduction of $4.4 million.

The anticipated reduction in this revenue had been forecast to occur since the effects on real property values were recognized in the housing market. Budget staff maintained a multi-year budget model that projects three years ahead of the current budget year. A long term planning model was presented to the Commissioners so that they could plan to maintain a sustainable budget through the 2012 tax year (when we knew the effect would be reflected in budgeted revenues) and beyond, and was incorporated into budgets from 2010 onwards. With care to ensure that any expenditures that exceeded current revenues were only used for one-time capital or other expenditures, the 2012 budget continued that trend of fiscally sustainable budgets over time.

Several funds operated with a fixed mill levy, and these were balanced by addressing the ongoing expenditures to match the lower assessment. These funds included the Developmental Disabilities Fund where the mill levy was fixed at the statutory maximum of 1.0 mills, the Health and Human Services Fund with a mill levy of 0.693 mills, and the Human Services Temporary Safety Net Fund where the fixed 0.9 mills was approved by voters in November of 2010 for a 5 year period ending in 2015. The Road and Bridge Fund hasd a fixed mill levy of 0.186 mills, however this fund was balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues.

The Social Services Fund had a mill levy that reflected the amount of local share used to leverage the larger

Federal and State block grants. The 2012 mill levy of 1.097 mills was slightly less than the levy in 2011 of 1.130 mills. The Capital Expenditure Fund mill levy was used to provide the primary funding source for capital and ongoing projects, with 0.894 mills being higher than the 0.623 mill levy in 2011, which reflected a major one-time renovation project at the Justice Center.
The General Fund, by far the greatest user of property tax revenue which has been used to support the majority of County services, had a lower mill levy of 19.875 in 2012, compared with 20.113 in 2011, which reduced budget property tax revenue by $4.9 million. This fund had a budgeted operating surplus in 2011, and did as well in 2012 when budgeted one-time major software and other one-time expenditures were not considered.

Personnel costs were increased in 2012 by a merit pool of 3%. This amount was added to the 2012 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2013 –** The total mill levy for the County was 24.645 mills and was distributed over seven funds. With no mill levy credit for the 2013 budget year, the total mill levy of 24.645 mills included a levy of 0.118 mills to recover property taxes abated in 2012. The Assessed Valuation of $5,617,089,739 was an increase of 0.25% compared to that of the 2012 tax year of $5,602,968,410. The assessment cycle is a biennial process (by State Statute). This process captured the appraised real values of property as at July 1, 2010, and was certified to the County and other taxing entities in November of 2011, for the purposes of levying property taxes in 2012 and 2013. This second year of the biennial cycle, along with the first year (2012) remained depressed due to the real estate crisis in 2008 and 2009 which was first captured in this assessment cycle.

The effect of this revenue reduction was anticipated after the 2008 recession due to the time lag inherent in the above assessment process. Expenditures appropriated in excess of the total fund revenues were one-time in nature, mainly capital projects or capital outlay, which ensured that the ongoing base budgets for future years would be fiscally sustainable.

Some funds operate with a fixed mill levy, and these were balanced by addressing the ongoing expenditures to match the lower assessment. These funds included the Developmental Disabilities Fund where the mill levy was fixed at the statutory maximum of 1.0 mills, the Health and Human Services Fund with a mill levy of 0.693 mills, and the Human Services Temporary Safety Net Fund where the fixed 0.9 mills was approved by voters in November of 2010 for a 5 year period ending in 2015. The Road and Bridge Fund had a fixed mill levy of 0.186 mills, however this fund was balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues.

While the Social Services Fund revenues were primarily from intergovernmental block grants, the local share of these programs was provided by a constant mill levy of 1.097 mills. Program expenditures within this fund were driven more by the block grants and transfers from several other special use funds that support these programs.

The General Fund was, by far, the greatest recipient of property tax revenues, having a 2013 mill levy of 19.859 mills, or over 80% of the total County mill levy of 24.645 mills. This compares with 19.875 mills in 2012. This fund had a budgeted operating surplus in 2013 when budgeted one-time major software and other one-time expenditures were not considered.

Personnel costs were increased in 2013 by a merit pool of 2%. This amount was added to the 2013 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2014 –** The total mill levy for the 2014 budget was 25.120. This included a mill levy to recover taxes abated by the Assessor in prior years of 0.475 mills, as well as the County's TABOR mill levy limit (referred to in "Property Tax Limits" below) of 24.645 mills. When multiplied by the Assessed Valuation of $5,712,277,459 this resulted in a Property Tax levy of $143,492,411. The County budgeted Property Tax in anticipation of a 1% uncollectable rate, making the budgeted amount of this revenue **$142,057,486**. This amount (of which $2,713,332 was due to the abatement mill levy referred to above, which was receipted in the General Fund) was then allocated to seven funds.

Some funds (the Human Services Temporary Safety Net Fund, the Developmental Disabilities Fund and the Health and Human Services Fund) had fixed mill levies of 0.900 mills, 1.000 mills and 0.693 respectively. Each were approved by voters for special uses. Property Tax was the only budgeted revenue for these funds.
Other funds (the Road and Bridge Fund and the Social Services Fund) had fixed mill levies of 0.186 and 1.097 which were set by the Commissioners through administrative action. The Road and Bridge Fund was balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues, while the Social Services Fund was balanced from intergovernmental block grant revenues from Federal and State sources. Property Tax was not the primary revenue source in either of these two funds.

The Capital Expenditure Fund had a floating mill levy of 1.040 mills that balanced the budget (which was composed of capital projects that vary year-to-year) to a budgeted ending fund balance target. The General Fund received the balance of the available Property Tax, which corresponded to a mill levy of 20.204. For both of these funds, Property Tax was the primary revenue source, although other revenues were also budgeted.

The Assessed Valuation of $5,712,277,459 is provided by the Assessor, an elected official that appraises all taxable property in accordance with State Statutes. The process is a biennial one, with a total reappraisal of all taxable property performed in odd years, and used for levying taxes in the subsequent even year, as is the case for this 2014 budget. (Intervening years include changes only related to New Construction and Personal Property, both of which are appraised annually). The above figure used for the 2014 budget represents an increase of 1.7% on that used for the 2013 budget, and while it was certified and published by the Assessor in 2013, the underlying re-appraisal is based on data collected from January 1 2012 to June 30 2013 a period where the local real estate growth following the 2008 recession had not yet begun. The next re-appraisal cycle, due to be certified by the Assessor in 2015 for the 2016 tax year, which is anticipated to be made from data that reflects significant growth in real property values. Another effect on the Assessed Valuation for the 2014 budget is the removal of some taxable property that was destroyed by the September 2013 floods**. In accordance with guidelines and the State Statutes, the prorated value (from the date of the flood through the end of 2013) for houses that were totally destroyed by the flood was removed from this Assessed Valuation.**

Personnel costs were increased in 2014 by a merit pool of 2% that will add to the 2014 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2015 –** The total mill levy for the 2015 budget was 24.794. This included a mill levy to recover taxes abated by the Assessor in prior years of 0.149 mills, as well as the County's TABOR mill levy limit (referred to in "Property Tax Limits" below) of 24.645 mills. When multiplied by the Assessed Valuation of $5,777,776,056 this resulted in a Property Tax levy of $143,254,180. The County budgeted Property Tax in anticipation of a 1% uncollectable rate, making the budgeted amount of this revenue **$141,821,638**. This amount of which $860,889 was due to the abatement mill levy referred to above, was receipted in the General Fund and then allocated to seven funds.

Some funds (the Human Services Temporary Safety Net Fund, the Developmental Disabilities Fund and the Health and Human Services Fund) had a fixed mill levy of 0.900 mills, 1.000 mills and 0.693 respectively. These taxes were approved by voters for special uses. Property Tax was the only budgeted revenue for these funds.

Other funds (the Road and Bridge Fund and the Social Services Fund) had fixed mill levies of 0.186 and 1.097 were set by the Commissioners through administrative action. The Road and Bridge Fund was balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues, while the Social Services Fund was balanced from intergovernmental block grant revenues from Federal and State sources. Property Tax was not the primary revenue source in either of these two funds.

The Capital Expenditure Fund had a floating mill levy of 1.306 mills that balanced the budget (which was composed of capital projects that vary year-to-year) to a budgeted ending fund balance target. The General Fund received the balance of the available Property Tax, which corresponded to a mill levy of 19.612. For both of these funds, Property Tax was the primary revenue source, although other revenues were also budgeted.

The Assessed Valuation of $5,777,776,056 was provided by the Assessor, an elected official that appraises all taxable property in accordance with State Statutes. The process is a biennial one, with a total reappraisal of all taxable property performed in odd years, and used for levying taxes in the subsequent even year. This second year of the biennial cycle reflected a modest increase in property assessments as intervening years included changes only related to New Construction and Personal Property, both of which are appraised annually. The above figure used for the 2015 budget represented an increase of 1.1% on that used for the 2014 budget. The next re-appraisal cycle, certified by the Assessor in 2015 for the 2016 tax year, was anticipated to be made from data that reflected significant growth in real property values.

Personnel costs were increased in 2015 by a merit pool of 3%. This increase was added to 2015 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

**2016 –** The mill levy for the 2016 budget is 24.805. This includes a mill levy of 0.160 mills to recover taxes abated by the Assessor. A temporary mill levy credit of 2.181 mills was taken as allowed by State Statute. The mill levy when applied to the county's assessed valuation of $6,858,961,000 produces property tax revenue equal to $155,177,134. The County budgets property tax in anticipation of a 1% uncollectable rate, making the budgeted amount of this revenue **$153,625,755**.This amount, of which $1,097,434 is due to the abatement mill levy referred to above, is receipted to the General Fund and is then allocated to seven funds.

Some funds (the Human Services Safety Net Fund, the Developmental Disabilities Fund and the Health and Human Services Fund) have a fixed mill levy of 0.900 mills, 1.000 mills and 0.608 mills respectively) that was approved by voters for these special uses. Property Tax is the only budgeted revenue for these funds.

Other funds (the Road and Bridge Fund and the Social Services Fund) have fixed mill levies of 0.186 and 0.975 which have been set by the Commissioners through administrative action. The Road and Bridge Fund is balanced with other revenues such as HUTF, Specific Ownership Tax and Intergovernmental Grant revenues, while the Social Services Fund is balanced from intergovernmental block grant revenues from Federal and State sources. Property Tax is not the primary revenue source in either of these two funds.

The Capital Expenditure Fund has a floating mill levy of 1.076 mills that balances the budget (which is composed of capital projects that vary year-to-year) to a budgeted ending fund balance target. The General Fund receives the balance of the available Property Tax, which corresponds to a mill levy of 17.719. For both of these funds, Property Tax is the primary revenue source, although other revenues are also budgeted.

The Assessed Valuation of $6,858,961,000 is provided by the Assessor, an elected official that appraises all taxable property in accordance with State Statutes. The process is a biennial one, with a total re-appraisal of all taxable property performed in odd years, and used for levying taxes in the subsequent even year, as is the case for this 2016 budget. Intervening years include changes only related to New Construction and Personal Property, both of which are appraised annually. The above figure used for the 2016 budget represents an increase of 18.7% on that used for the 2015 budget. While it was certified and published by the Assessor in 2015, the underlying re-appraisal is based on data collected from January 1, 2014 to June 30, 2015; a period in which the local real estate growth has greatly increased, as anticipated from the result of the significant rise in real property values.

Personnel costs were increased in 2016 by a merit pool of 3%. This amount will be added to the 2016 salary base. The employer portion of the Colorado PERA retirement plan was not increased from 13.9% of eligible wages.

## STATUTORY TAX LIMITATIONS

### Property Tax Limitations

**Mill Levy**: In November 1992, Colorado voters passed an amendment to Article X, Section 20 of the State Constitution. Amendment One, or TABOR (Taxpayer Bill of Rights), limits the revenue raising and spending abilities of State and local governments. Among other provisions (further described below), it requires voter

approval for any increase in the mill levy above that certified in 1992 of 22.245 mills. The amendment also requires voter approval for any increase in the tax rates, new taxes, or creation of multi-year debt.

In 2002, voters authorized the increase of the mill levy dedicated to the Developmentally Disabilities Fund of 1.0 mills, and an increase of 0.5 mills to be dedicated to a new fund that would back fill funding cuts from the State of Colorado. The total mill levy was raised by 1.5 to 23.745 mills.

In 2010, voters again authorized an increase in the mill levy of 0.9 mills for a five year period from 2011 through 2015. This increase is restricted to human services, and acts as a safety net for the increased demand for services following the recent recession and subsequent rise in the unemployment rate. These factors occurred at a time when State government resources for Social Services programs had decreased. This increase raised the TABOR mill levy cap to 24.645 mills for Boulder County. Subsequently in the November 2014 election, the voters extended this mill levy for another 15 years through the year 2030.

The growth in assessments in Boulder County has grown at a faster rate than the property tax requirement. Due to this fact, the 2016 mill levy certification utilizes a Temporary Mill Levy Credit of 2.181. This temporarily credit decreases the mill levy for one year after which it resets to the full levy of 24.645. Another temporary mill levy credit may be levied the following year. The mill levy used for levying Property Tax revenue is therefore **24.805 mills**, which includes 0.160 mills for taxes abated in prior years.

**Property Tax Revenue:** TABOR, the Taxpayers Bill of Rights, an amendment to the Colorado Constitution approved by the electorate in November 1992, is a tax and revenue limitation measure tied to the increase in the Consumer Price Index in the Denver/Boulder Metro area plus the increase in new construction. *Although usually the most restrictive, this is not a factor in the Boulder County budget due to the exemption from the TABOR revenue limit approved by voters in 2005.* For each budget year, the property tax revenue for the following budget year would be calculated to not exceed the above factors in the budget year, the CPI-U for which is not measurable until the following year.

In November of 2005, the Boulder County voters approved an exemption from the TABOR Property Tax revenue limit, along with the other Revenue and Expenditure limits. The exemption limited any increase in Property Taxes to no more than a 0.6 mill increase annually for three years through 2008, not to exceed the (then) County's Mill Levy Limit of 23.745 mills. The mill levy limit and all other provisions of the TABOR amendment (not exempted by the ballot) remain in place, and are able to be modified only by changes to the Colorado constitution, requiring a State-wide vote.

If the following is more restrictive than TABOR, then it shall guide the limits of the increase in property tax. Colorado Revised Statute 29-1-301 limits the property tax increase to an amount no greater than FIVE AND ONE-HALF percent above the previous year's property tax. In computing the limit, the following is excluded: the increased valuation for assessment attributable to new construction and personal property for the preceding year; the increased valuation for assessment attributable to annexation or inclusion of additional land.

Colorado Revised Statute 27-11-103 (1)(a) limits Developmental Disabilities mill to a maximum of 1.0 mills. We are within this limitation with a 2016 mill levy for Developmental Disabilities of 1.0 mills.

The following funds do **not** have a property tax component. The Clean Energy Options LID Fund and the Eldorado Springs LID Fund do not include property tax revenues and are funded by assessments on participating homeowners. The Conservation Trust Fund is not subject to a mill levy and only includes revenues associated with the established lottery dollars for that specific purpose and interest earnings on fund balances. The new Disaster Recovery Fund, the Grants Fund, Better Buildings Grant Fund and Workforce Boulder County Fund are not subject to a mill levy as all revenues are from grants. The Recycling Tax Fund is an expired sales and use tax fund. Revenues in this fund are interest on investments from prior years' tax collections, private industry disposal fees and some intergovernmental revenues. The Fleet Services Fund, the Risk Management Fund and the

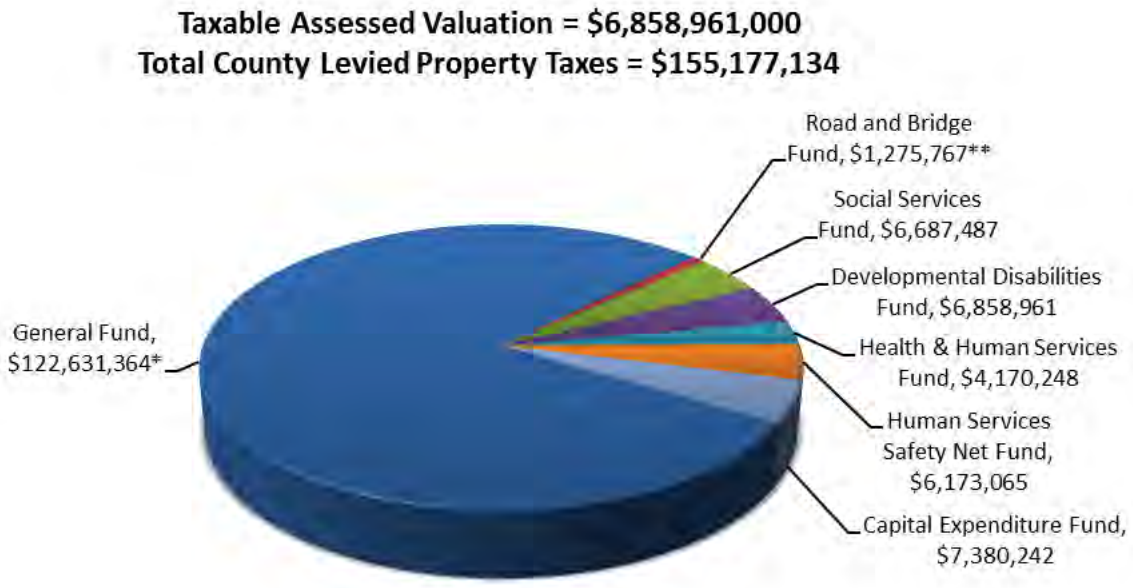
Recycling Center Fund are proprietary funds which have revenues from either internal or external charges for service, and do not require a mill levy. The QECB Fund is supported by transfers from the County's General Fund and Federal interest subsidies on debt service. The Offender Management Fund, both Open Space Capital Improvement Funds, and the Worthy Cause Fund are not subject to a mill levy and include revenues from sales and use tax, bond proceeds, interest and other miscellaneous revenues. The new Flood Recovery Sales Tax Fund is solely a sales and use tax fund. All other existing County Funds are subject to overall property tax limitations mentioned previously.

**Property Tax Calculations: Property tax revenue for the coming budget year is calculated by using the year prior (current year in which the budget is being developed) assessed valuation multiplied by the certified mill levy.** The 2016 budget is based on a *mill levy of 24.805 mills* and the 2016 *assessed taxable valuation as of 11/23/2015 of $6,858,961,000*. Of the total assessed value, additions consisted of *$812,812,201 in new construction values and $29,247,890 in previously exempt property. Deletions consisted of: $22,645,348 in destruction of real property improvements and $22,977,251 in previously taxable property.* The additions and deletions above are summed and divided into the Actual Value of All Real Property of $60,079,779,432 to obtain the allowable new construction growth factor of 1.33%. This is the County's growth limit under TABOR in addition to the 2016 CPI-U. *Boulder County is exempted from the TABOR revenue limit.*

The assessed valuation multiplied by the mill levy generates ***$155,177,134 in total gross property tax revenue*** utilized for County services. For budget purposes, Boulder County has assumed that 1% of its gross property taxes will not be collected and the **net property tax value is budgeted at $153,625,755.**

**Summary of 2016 Budgeted Property Tax Revenues**: (see graph)

| Mill Levy Distribution | |
|---|---|
| General Fund * | 20.060 |
| Road and Bridge Fund | 0.186 |
| Social Services | 0.975 |
| Developmental Disabilities | 1.000 |
| Health and Human Services | 0.608 |
| Human Services Safety Net | 0.900 |
| Capital Expenditures | 1.076 |
| TOTAL | 24.805 |




**reflects 0.160 mills in abatements and a Temporary Mill Levy Credit of 2.181.*
***Total Road & Bridge Road revenue budget in 2016 is $33.991 million.*

## Comparative Summary of Budgeted Property Tax Revenues

| Assessed Valuation | Prior Year 2014 $5,712,277,459 | | Current Year 2015 $5,777,776,056 | | Budget Year 2016 $6,858,961,000 | |
|---|---|---|---|---|---|---|
| **FUNDS** | **AMOUNT** | **LEVY** | **AMOUNT** | **LEVY** | **AMOUNT** | **LEVY** |
| General | 114,255,915 | 19.729 | 112,180,295 | 19.463 | 121,405,051 | 17.719 |
| Abatement Mill Levy | | 0.475 | | 0.149 | | 0.160 |
| Temp. Mill Levy Credit | | 0.000 | | 0.000 | | -2.181 |
| Road and Bridge | 1,051,859 | 0.186 | 1,063,920 | 0.186 | 1,263,009 | 0.186 |
| Social Services | 6,203,705 | 1.097 | 6,274,838 | 1.097 | 6,620,612 | 0.975 |
| Developmental Disabilities | 5,655,155 | 1.000 | 5,719,998 | 1.000 | 6,790,371 | 1.000 |
| Health and Human Services | 3,919,022 | 0.693 | 3,963,959 | 0.693 | 4,128,546 | 0.608 |
| Human Services Safety Net | 5,089,640 | 0.900 | 5,147,998 | 0.900 | 6,111,334 | 0.900 |
| Capital Expenditures | 5,882,190 | 1.040 | 7,470,630 | 1.306 | 7,306,832 | 1.076 |
| Sub-total | 142,057,486 | 24.645 | 141,821,638 | 24.645 | 153,625,755 | 22.464 |
| TOTAL* | | 25.120 | | 24.794 | | 24.805 |

*Includes an abatement mill levy to recover refunded or abated property taxes/2016 includes a Temp. Mill Levy Credit

*Note: 2014, 2015 and 2016 reflect budgeted property tax revenues that are the net property tax amounts.*
*Net property tax amounts are equal to the gross property taxes levied less the 1% uncollectable estimate.*

## Boulder County Mill Levy History

| Certified | Collected | Mill Levy | Temporary Mill Levy Credit - General Fund | Net Mill Levy | Abatement Mill Levy | Total Property Tax Collected | TABOR Property Tax Refund |
|---|---|---|---|---|---|---|---|
| 2002 | 2003 | a 23.745 | -3.658 | 20.087 | 0.066 | 88,117,359 | |
| 2003 | 2004 | 23.745 | -3.657 | 20.088 | 0.121 | 94,176,280 | |
| 2004 | 2005 | 23.745 | -2.478 | 21.267 | 0.118 | 100,448,682 | 2,550,947 |
| 2005 | 2006 | 23.745 | -1.878 | 21.867 | 0.142 | 108,147,525 | |
| 2006 | 2007 | 23.745 | -1.278 | 22.467 | 0.170 | 112,660,954 | |
| 2007 | 2008 | 23.745 | -1.278 | 22.467 | 0.041 | 124,536,747 | |
| 2008 | 2009 | 23.745 | -0.678 | 23.067 | 0.052 | 128,817,852 | |
| 2009 | 2010 | 23.745 | -0.078 | 23.667 | 0.069 | 137,079,561 | |
| 2010 | 2011 | b 24.645 | 0 | 24.645 | 0.077 | 142,306,594 | |
| 2011 | 2012 | 24.645 | 0 | 24.645 | 0.090 | 137,455,351 | |
| 2012 | 2013 | 24.645 | 0 | 24.645 | 0.118 | 137,668,999 | |
| 2013 | 2014 | c 25.120 | 0 | 25.120 | 0.475 | 142,879,130 | |
| 2014 | 2015 | d 24.794 | 0 | 24.794 | 0.149 | f 142,821,638 | |
| 2015 | 2016 | e 24.805 | -2.181 | 22.624 | 0.160 | g 153,625,755 | |

*a) The total mill levy increased by 1.5 mills as a result of ballot issue 1A, 2002.*
*b) The total mill levy increased by 0.9 mills as a result of ballot issue 1A, 2010.*
*c) Includes additional mill levy of 0.475 mills to recover refunded or abated property taxes.*
*d) Includes additional mill levy of 0.149 mills to recover refunded or abated property taxes.*
*e) Includes additional mill levy of 0.160 mills to recover refunded or abated property taxes.*
*f) Property Tax estimated for the 2015 year.*
*g) Property Tax budgeted for the 2016 year.*

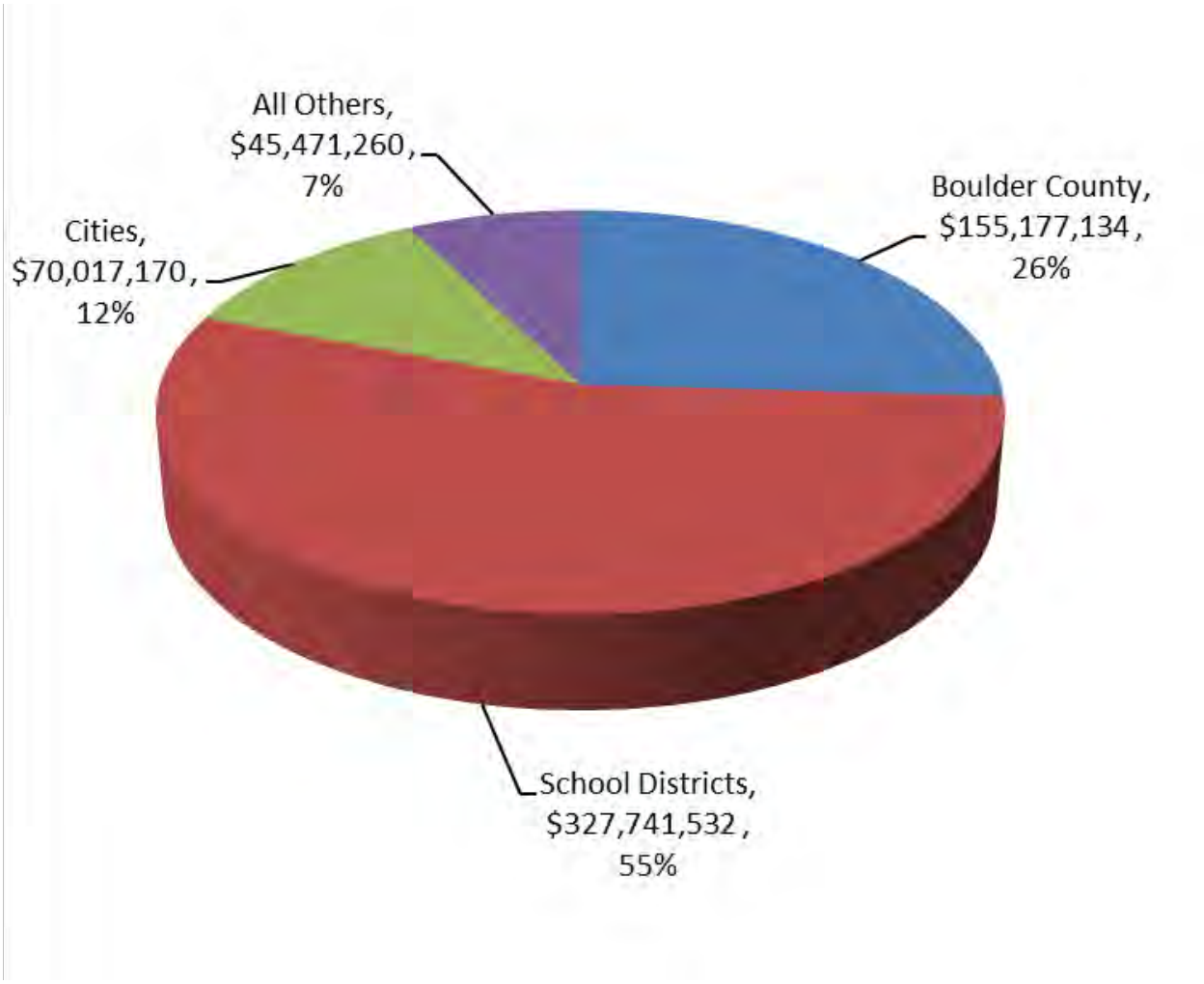
**Property Tax Distribution**

Boulder County collects and distributes taxes to all governmental entities within its boundaries. Each entity sets its own budget and determines its property tax requirements. The Treasurer provides the collection and distribution service to these other entities such as cities, school and fire districts, water and sanitation districts, special districts and the County. State Statutes provide for a fee to the Treasurer for performing the service.

The County portion of a typical property tax bill is illustrated in the accompanying pie chart titled DISTRIBUTION OF PROPERTY TAX. The 26% portion of the average property tax payer's bill that is County revenue is a major component of the total revenues that fund the County services, functions, and programs described throughout this book.

**Distribution of Property Tax**

Total 2016 Tax Revenues = $598,407,096



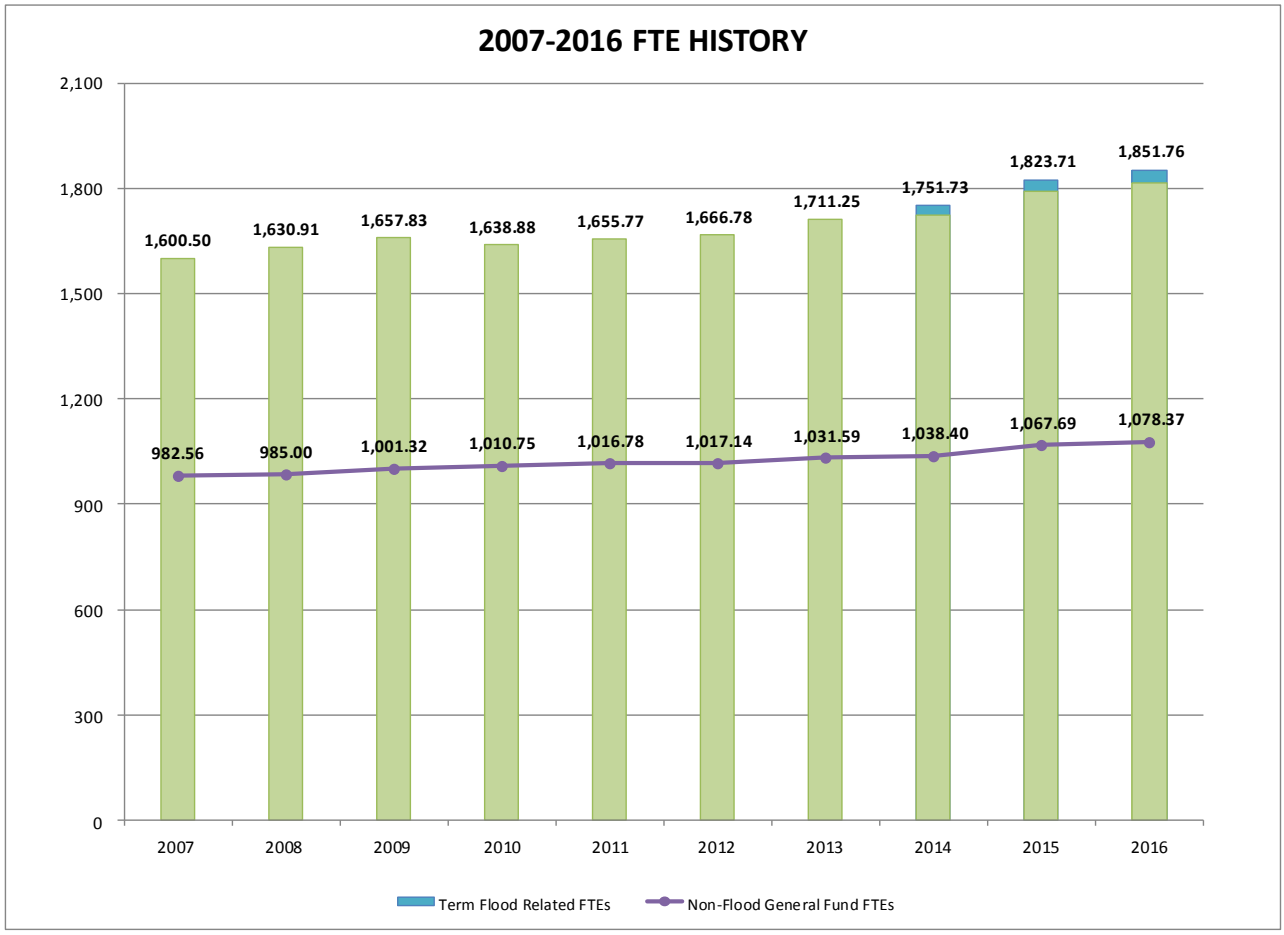
## STAFFING

The following is a list of the official FULL TIME EQUIVALENT (FTE) positions within the County organization. These FTEs are approved by the Board of County Commissioners and are monitored and controlled by Human Resources and Budget staff. FTE positions are both permanent and term positions. Employees in FTE positions of 0.5 or greater are eligible for all benefits including health and dental coverage and retirement. Hourly employees are eligible only for FICA, unemployment, and worker's compensation and are not included in FTE counts. Non-salaried employees are budgeted in an hourly wage budget line.

The majority of new FTEs are added during the budget process. The Elected Official/Department Head requests new FTEs along with their budget request. From the list of duties and responsibilities, Human Resources staff determine the appropriate job classification and salary. Budget staff does not make recommendations regarding the addition of staff, but presents the information to the Board of County Commissioners. The Elected Official/ Department Head reviews the request for additional FTEs and related budget impacts during the departmental budget hearing with the Board.

Decisions are made by the Board at the Budget Work Session in November of 2015. Any budget impacts related to new FTEs such as additional operating expenses, capital equipment including computers or vehicles, and additional office space is also decided at this time.

Occasionally, new FTEs are added outside the annual budget process. These are discussed by the Elected Official/ Department Head with the Board during a public meeting and may or may not require a supplemental appropriation. Usually, the reasons are unique, such as a new revenue source directly related to funding the new position. As in the normal budget process, final approval rests with the Board of County Commissioners.



## 2016 PERSONNEL DISTRIBUTION BY GOVERNMENT FUNCTION

(Positions shown are full time equivalents)

| CONSERVATION/SANITATION | |
|---|---|
| Board of County Commissioners - Sustainability | 7.00 |
| Extension | 5.75 |
| Open Space Fund I | 13.10 |
| Parks and Open Space | 110.10 |
| Recycling Center | 3.00 |
| Resource Conservation | 9.50 |
| **Total Conservation/Sanitation** | **148.45** |

| **DEBT SERVICE** (this function has no FTEs) | **0.00** |
|---|---|

| GENERAL GOVERNMENT | |
|---|---|
| Administrative Services | 182.50 |
| Assessor | 45.50 |
| Board of County Commissioners | 22.50 |
| Clerk & Recorder | 74.00 |
| County Attorney | 22.05 |
| Fleet Management | 14.00 |
| Land Use | 48.50 |
| Surveyor | 1.00 |
| Treasurer | 11.00 |
| Risk Management | 4.00 |
| **Total General Government** | **425.05** |

| HEALTH & WELFARE/ECONOMIC OPPORTUNITY | |
|---|---|
| Community Services | 27.37 |
| Grants Fund | 68.97 |
| Health & Human Services | 4.35 |
| Housing Department | 10.00 |
| Parks and Open Space Youth Corps | 1.50 |
| Public Health Department | 56.16 |
| Disaster Recovery Fund | 16.75 |
| Social Services Fund | 390.71 |
| Workforce Boulder County | 48.00 |
| **Total Health & Welfare/Economic Opportunity** | **623.81** |

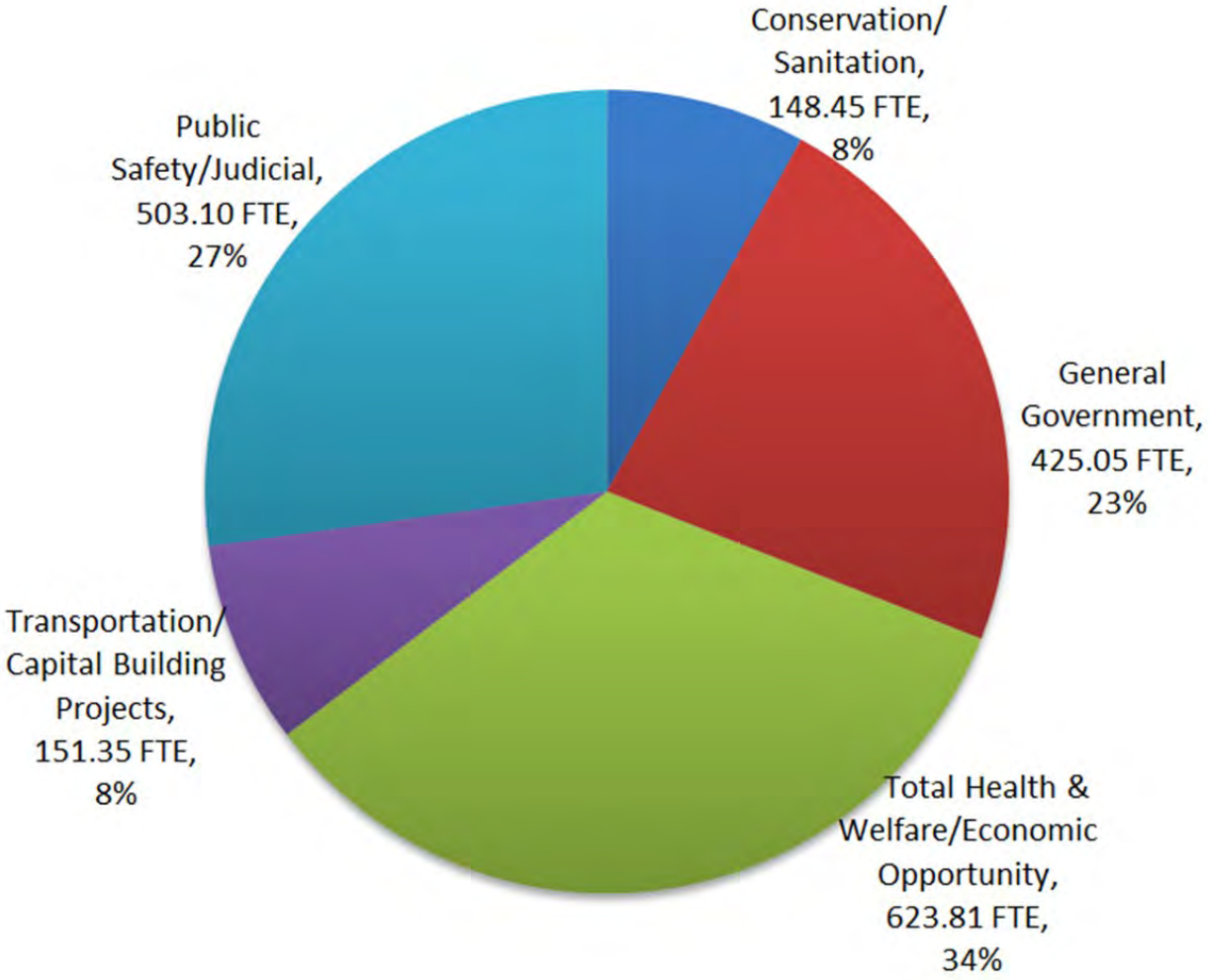
| TRANSPORTATION/CAPITAL BUILDING PROJECTS | |
|---|---|
| Capital Building Projects | 38.60 |
| Road & Bridge Fund | 71.00 |
| Transportation | 41.75 |
| **Total Transportation/Capital Building Projects** | **151.35** |

| PUBLIC SAFETY/JUDICIAL | |
|---|---|
| Community Justice Services | 51.20 |
| Coroner | 11.00 |
| District Attorney | 68.90 |
| Offender Management Fund | 11.75 |
| Sheriff | 360.25 |
| **Total Public Safety/Judicial** | **503.10** |

| **GRAND TOTAL** | **1,851.76** |
|---|---|

**2016 PERSONNEL DISTRIBUTION BY GOVERNMENT FUNCTION**

FTE Count & Percent of Total



## 2016 PERSONNEL CHANGES

For the 2016 Budget, the Board of County Commissioners (BOCC) approved 51.15 positions; 38.75 of which were existing positions with a fixed term of employment that was set to expire at the end of 2015.

The majority of these term positions perform duties directly related to flood recovery efforts, such as repairing and rebuilding county infrastructure. Personnel costs associated with flood recovery FTEs are partially reimbursable by FEMA, State or Flood Recovery Sales and Use Tax funds. These FTEs are in addition to the 7.75 flood recovery FTEs approved prior to the adoption of the 2016 budget with terms that extend through 2016. The total term flood recovery FTE count of 38.5 is reflected in the 2007-2016 FTE History Chart at the beginning of the Staffing section.

The table below outlines all term positions renewed during the 2016 budget adoption process and highlights those positions unrelated to flood recovery in yellow.

| FUND | COST CENTER | FTE EQUIVALENT | TERM (years) | DESCRIPTION |
|---|---|---|---|---|
| General | Administrative Services-Human Resources | 1.00 | 1 | Human Resources Technician |
| | Administrative Services-Human Resources | 1.00 | 1 | Human Resources Accounts Techician |
| | Administrative Services-Finance | 0.50 | 2 | Accountant II |
| | Administrative Services-Finance | 1.00 | 2 | Accountant III |
| | Administrative Services-Finance | 1.00 | 2 | Accounting Clerk III |
| | Administrative Services-Finance | 0.50 | 2 | Finance Buyer |
| | Administrative Services-Resource Conservation | 1.00 | 2 | Program Specialist II |
| | Board of County Commissioners | 1.00 | 2 | Public Information Specialist |
| | Land Use Administration | 1.00 | 2 | Planner I |
| | Land Use Administration | 1.00 | 2 | Planner I |
| | Parks & Open Space-Administration | 1.00 | 1 | Resource/Wildlife Specialist |
| | Parks & Open Space-Administration | 0.75 | 1 | Agricultural Resources/Water Engineer III |
| | Parks & Open Space-Capital Projects | 1.00 | 1 | Recreation & Facilities Engineer II |
| | Public Health-Environmental Health | 0.50 | 1 | Oil & Gas Environmental Health Specialist II |
| | Public Health-Environmental Health | 1.00 | 1 | Energy Smart Environmental Health Specialist II |
| | Transportation - Administration | 1.00 | 1 | Planner I |
| | Transportation - Administration | 1.00 | 2 | Project Inspector |
| | Transportation - Administration | 1.00 | 2 | Project Manager |
| | Transportation - Administration | 1.00 | 2 | Planner II |
| | Transportation - Administration | 1.00 | 1 | Planner II |
| | Transportation - Administration | 1.00 | 2 | Planner II |
| | Transportation - Administration | 1.00 | 1 | Planner II |
| | Transportation - Administration | 1.00 | 1 | Administrative Technician |
| | Transportation - Administration | 1.00 | 2 | GIS Technician |
| | Transportation - Administration | 0.75 | 2 | Planner II |
| Disaster Recovery Fund | Housing & Human Services | 1.00 | 1 | Program Specialist II |
| | Housing & Human Services | 1.00 | 1 | Program Assistant III |
| | Housing & Human Services | 1.00 | 1 | Program Specialist II |
| | Housing & Human Services | 1.00 | 1 | Construction Project Coordinator |
| | Housing & Human Services | 1.00 | 1 | Construction Project Coordinator |
| | Housing & Human Services | 1.00 | 1 | Construction Project Coordinator |
| | Housing & Human Services | 1.00 | 1 | Program Specialist III |
| | Housing & Human Services | 1.00 | 1 | Program Specialist II |
| | Transportation | 1.00 | 2 | Planner II |
| | Transportation | 1.00 | 2 | Planner II |
| | Transportation | 1.00 | 1 | Project Manager |
| | Transportation | 1.00 | 1 | Planner II |
| Road & Bridge Fund | Road & Bridge - Salaries | 1.00 | 2 | Engineering Technician II |
| | Road & Bridge -Road Sales Tax | 1.00 | 1 | Planner II |
| | Road & Bridge -Road Sales Tax | 1.00 | 3 | Planner II |
| Open Space C.I.P Fund I | Land Maintenance-Open Space 2005 Series | 0.75 | 1 | Resource Technician |
| **GRAND TOTAL** | | **38.75** | | |

The overall personnel package for 2016 also included the addition of 12.4 new FTEs: 1.4 term and 11 permanent. Although additional FTE requests were made by elected officials and departments, only those requests with an independent funding source (such as a grant or fee increase) or those being created in response to a regulatory requirement or mandate were approved.

| FUND | COST CENTER | FTE EQUIVALENT | DESCRIPTION |
|---|---|---|---|
| General | Clerk & Recorder - Elections | 1.00 | Elections IT Project Manager (TERM) |
| | Community Services - Administration | 0.40 | Special Project Coordinator (TERM) |
| | Land Use - Administration | 1.00 | Permit Specialist |
| | Land Use - Administration | 1.00 | Plans Examiner |
| | Parks & Open Space - Administration | 1.00 | Administrative Technician |
| | Public Health | 1.00 | Administrative Technician |
| | Public Health | 1.00 | Administrative Technician |
| | Sheriff - Operations | 1.00 | Law Enforcement Technician |
| | Sheriff - Operations | 1.00 | Deputy I - Drug Task Force |
| | Transportation - Administration | 1.00 | Stormwater Program Manager |
| Offender Management | Jail Expansion | 1.00 | Corrections Nurse |
| | Jail Expansion | 1.00 | Corrections Nurse |
| Recycling Center | Recycling Center | 1.00 | Accounting Clerk II |
| **GRAND TOTAL** | | **12.40** | |

## POSITION CONTROL

The position control system in our BC TIme payroll software is a major component of personnel budget control. We are able to monitor Full Time Equivalents (FTE) count in each Office or Department. Approval by the BOCC is required for any increase in FTE count.

In November, we send out a report to every Office or Department with the Salary Budget for the following year. This report lists each position, FTE status, salary and merit pool to be checked for accuracy before the budget is adopted. Included in the report above are any new positions approved in the budget work session by the Commissioners. Positions that have been added, deleted, or transferred throughout the year that are outside the annual budget process but officially approved by the BOCC, are reflected on the following pages in the 2016 totals of the FTE History Chart.

## 2016 COMPENSATION PACKAGE

The Commissioners recognize that the county's staff are our greatest asset, and wish to compensate them fairly for that effort. Our Human Resources division of the Administrative Services Department uses Mountain States Employment Council to generate market data among regional governmental entities that we use as a benchmark in deciding what compensation should be in 2016.

In order to address compression issues at the bottom of the salary ranges, the Commissioners approved a 1% range movement that was fully funded. This means that every salaried person on staff received the 1% increase as opposed to just those that fall below the bottom of the new range. This is budgeted to be $1,234,834 for the entire county.

Additionally, the compensation study identified those specific classes that were eligible for market adjustments to remain in parity with the market. This was budgeted at $366,250 and is in addition to the range movement mentioned above of 1% "across the board".

To continue the county's philosophy of pay for performance, the Commissioners awarded a 3% merit to all eligible employees. A 3% merit amount is calculated for each employee and appropriated in 2016. Managers and supervisors can assign the merit to employees based on their performance when their annual performance review is undertaken. The county-wide cost of the 3% "merit pool" in 2016 is budgeted at $3,322,286.

## 2007 - 2016 BOULDER COUNTY FTE HISTORY

| ORGANIZATION NAME | 2007 FTE | 2008 FTE | 2009 FTE | 2010 FTE | 2011 FTE | 2012 FTE | 2013 FTE | 2014 FTE | 2015 FTE | 2016 FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| ADMINISTRATIVE SERVICES | | | | | | | | | | |
| Administration | 2.00 | 2.00 | 1.00 | 1.50 | 1.50 | 1.50 | 9.00 | 10.00 | 10.00 | 11.00 |
| Board of Equalization | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| BRETSA | | | | 3.00 | 3.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Custodial Services | 22.00 | 10.00 | 36.25 | 35.00 | 35.75 | 35.75 | 36.50 | 36.50 | 41.50 | 42.50 |
| Facilities - Administration | 3.00 | 3.00 | 4.00 | 5.00 | 6.00 | 5.00 | 7.00 | 5.00 | 5.00 | 5.00 |
| Facilities - Maintenance | 21.00 | 33.00 | 23.50 | 24.50 | 26.00 | 21.50 | 22.50 | 23.50 | 25.00 | 25.00 |
| Finance | 17.00 | 17.00 | 17.00 | 17.00 | 18.00 | 17.00 | 17.00 | 19.50 | 20.50 | 20.50 |
| Human Resources | 12.00 | 13.00 | 14.00 | 14.00 | 14.00 | 13.00 | 13.50 | 14.00 | 15.00 | 15.00 |
| Information Services | 43.00 | 44.50 | 46.50 | 46.50 | 46.50 | 51.00 | 49.00 | 52.50 | 50.00 | 55.00 |
| Jail Maintenance | 3.00 | 3.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Justice Center Maintenance | 11.00 | 11.00 | 0.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Printing & Mailing | 8.50 | 7.50 | 7.50 | 7.50 | 7.00 | 7.00 | 6.00 | 6.00 | 6.00 | 0.00 |
| Records Management | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| Resource Conservation | | | 7.50 | 7.50 | 8.00 | 8.00 | 8.00 | 9.00 | 9.25 | 9.50 |
| Security | | | | | 4.50 | 4.50 | 4.50 | 4.50 | 7.50 | 7.50 |
| Telecommunications | 6.00 | 4.00 | 3.00 | 2.50 | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Youth Corps | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | 153.50 | 151.00 | 162.75 | 166.00 | 173.75 | 167.25 | 175.00 | 181.50 | 190.75 | 192.00 |
| ASSESSOR | 46.50 | 46.50 | 46.50 | 46.50 | 46.50 | 46.50 | 45.50 | 45.50 | 45.50 | 45.50 |
| BOARD OF COUNTY COMMISSIONERS | | | | | | | | | | |
| Budget | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Commissioner's Office | 20.00 | 20.00 | 20.50 | 21.50 | 20.00 | 20.00 | 18.00 | 21.00 | 21.00 | 18.00 |
| Sustainability | | | 1.00 | 3.00 | 3.00 | 3.00 | 3.00 | 9.00 | 7.00 | 7.00 |
| SUBTOTAL | 24.00 | 24.00 | 25.50 | 28.50 | 27.00 | 27.50 | 25.50 | 34.50 | 32.50 | 29.50 |
| CLERK & RECORDER | | | | | | | | | | |
| Administration | 3.00 | 3.00 | 4.50 | 4.50 | 4.50 | 5.50 | 5.50 | 5.50 | 5.50 | 5.50 |
| Elections | 10.00 | 10.50 | 9.50 | 9.50 | 9.50 | 10.50 | 10.50 | 10.50 | 12.00 | 13.00 |
| Motor Vehicle | 43.50 | 43.50 | 43.50 | 43.50 | 43.50 | 43.50 | 43.50 | 43.50 | 43.50 | 43.50 |
| Recording | 14.50 | 14.50 | 14.00 | 14.00 | 14.00 | 13.00 | 13.00 | 13.00 | 12.00 | 12.00 |
| SUBTOTAL | 71.00 | 71.50 | 71.50 | 71.50 | 71.50 | 72.50 | 72.50 | 72.50 | 73.00 | 74.00 |
| COMMUNITY SERVICES | | | | | | | | | | |
| Administration | 3.00 | 5.62 | 5.62 | 5.62 | 6.25 | 6.25 | 6.36 | 7.36 | 7.86 | 9.26 |
| Adult Services | 19.60 | 21.98 | 21.60 | 21.10 | 20.10 | 19.88 | 19.88 | 19.85 | 19.85 | 19.85 |
| Aging Services | 13.48 | 11.98 | 11.98 | 12.10 | 11.63 | 11.75 | 11.75 | 11.95 | 12.09 | 12.36 |
| Child Protection | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 | 0.50 |
| Community Corrections | 7.35 | 7.50 | 7.50 | 7.63 | 7.75 | 7.85 | 8.85 | 8.85 | 8.85 | 8.85 |
| Domestic Violence Project | 2.25 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Healthy Youth Alliance | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Housing | 4.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Jail Education & Transition Programs | 1.50 | 2.75 | 2.00 | 3.87 | 3.88 | 4.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Juvenile Services | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 12.50 | 14.00 | 15.00 |
| Multiple Offender Program | 2.75 | 3.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 | 4.50 |
| Project Self Sufficiency | 3.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Safeguard | 1.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Social Opportunity & Support | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Veterans Office | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Volunteer Programs | 2.38 | 2.38 | 2.38 | 2.38 | 2.38 | 2.36 | 2.25 | 2.25 | 2.25 | 2.25 |
| SUBTOTAL | 80.31 | 74.20 | 74.07 | 73.70 | 72.98 | 73.09 | 73.09 | 73.76 | 75.90 | 78.57 |

## 2007 - 2016 BOULDER COUNTY FTE HISTORY

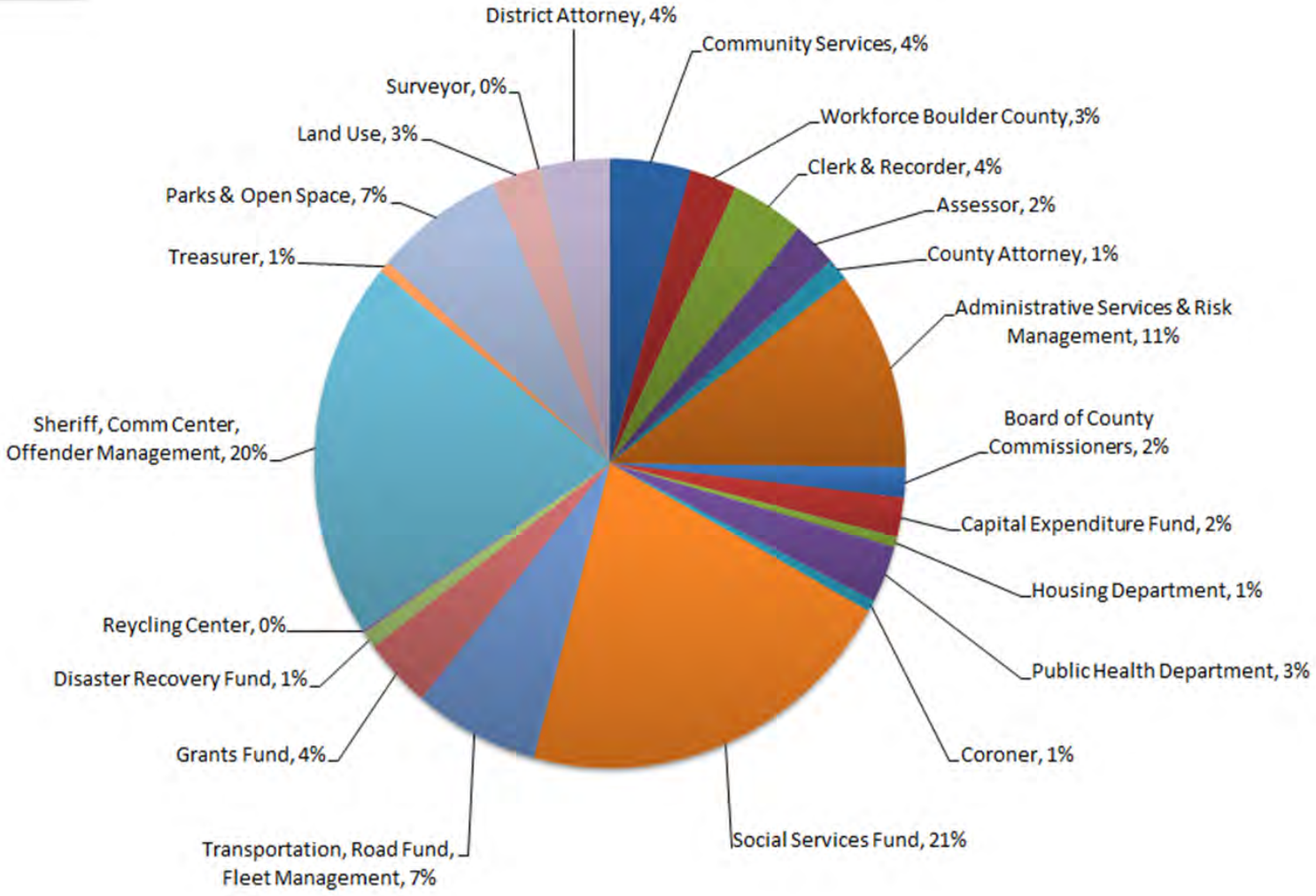
| ORGANIZATION NAME | 2007 FTE | 2008 FTE | 2009 FTE | 2010 FTE | 2011 FTE | 2012 FTE | 2013 FTE | 2014 FTE | 2015 FTE | 2016 FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| CORONER | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 9.50 | 10.00 | 10.00 | 11.00 | 11.00 |
| COUNTY ATTORNEY | 19.40 | 20.50 | 20.95 | 21.05 | 21.05 | 22.05 | 22.05 | 22.05 | 22.05 | 22.05 |
| DISTRICT ATTORNEY | 60.50 | 61.20 | 61.70 | 62.70 | 63.20 | 62.70 | 64.20 | 65.14 | 68.89 | 68.90 |
| GENERAL ADMINISTRATION | | | | | | | | | | |
| Soil Conservation | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| HOUSING DEPARTMENT | | | | | | | | | | |
| Family Self Sufficiency | | 3.50 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 3.50 | 3.50 | 3.50 |
| Housing | | 4.50 | 5.00 | 5.00 | 5.00 | 6.00 | 6.00 | 6.50 | 6.50 | 6.50 |
| SUBTOTAL | | 8.00 | 9.00 | 9.00 | 9.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| LAND USE | 50.00 | 52.00 | 45.50 | 45.50 | 45.50 | 42.50 | 43.00 | 46.00 | 47.25 | 48.50 |
| PARKS AND OPEN SPACE | | | | | | | | | | |
| Administration & Other Programs | 84.75 | 86.75 | 90.00 | 96.45 | 96.45 | 98.95 | 102.70 | 106.70 | 112.10 | 110.10 |
| Extension | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 5.00 | 5.00 | 5.00 | 5.75 | 5.75 |
| Parks (Open Space FTEs) | 13.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Youth Corps | | 2.00 | 3.00 | 2.00 | 2.00 | 1.50 | 1.50 | 1.50 | 1.50 | 1.50 |
| SUBTOTAL | 102.50 | 92.75 | 97.00 | 102.45 | 103.45 | 105.45 | 109.20 | 113.20 | 119.35 | 117.35 |
| SHERIFF | | | | | | | | | | |
| Administration | 9.10 | 9.10 | 9.60 | 9.60 | 9.60 | 9.60 | 9.60 | 9.60 | 9.60 | 9.60 |
| Communications | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 30.00 | 32.00 | 33.00 | 35.00 |
| Contract Labor | 1.00 | 3.00 | 3.00 | 3.00 | 2.50 | 2.50 | 2.50 | 1.50 | 1.50 | 1.50 |
| Emergency Management | 2.00 | 3.00 | 3.00 | 3.00 | 2.25 | 2.25 | 3.25 | 3.50 | 3.00 | 4.50 |
| Emergency Services | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 5.00 | 6.00 | 6.00 | 7.00 | 8.00 |
| Field Operations | 107.00 | 108.00 | 108.00 | 108.00 | 108.00 | 108.50 | 107.50 | 111.50 | 107.00 | 110.00 |
| Fleet Maintenance | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Home Detention | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Inmate Workers Program | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Jail | 145.35 | 145.35 | 145.35 | 145.35 | 145.10 | 143.10 | 143.30 | 141.25 | 145.00 | 145.25 |
| Jail Booking Fees | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Lyons Contract | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 2.40 | 3.40 |
| Open Space Patrol | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Radio Shop | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Records | 9.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 15.00 | 15.00 |
| Social Services Security | 2.00 | 2.00 | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Superior Contract | 9.00 | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Technical Services | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| SUBTOTAL | 335.85 | 342.85 | 343.35 | 341.35 | 339.85 | 340.35 | 342.55 | 345.75 | 351.50 | 360.25 |
| SURVEYOR | | 0.50 | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TRANSPORTATION DEPARTMENT | | | | | | | | | | |
| Administration | 20.00 | 21.00 | 23.00 | 22.00 | 22.50 | 23.75 | 26.00 | 31.00 | 39.00 | 40.75 |
| Transportation Sales Tax 2001 Trails | | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| SUBTOTAL | 20.00 | 21.00 | 24.00 | 23.00 | 23.50 | 24.75 | 27.00 | 32.00 | 40.00 | 41.75 |
| TREASURER | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 12.00 | 12.00 | 11.00 |
| **GENERAL FUND TOTAL** | **982.56** | **985.00** | **1,001.32** | **1,010.75** | **1,016.78** | **1,017.14** | **1,031.59** | **1,064.90** | **1,100.69** | **1,111.37** |

# 2007 - 2016 BOULDER COUNTY FTE HISTORY

| ORGANIZATION NAME | 2007 FTE | 2008 FTE | 2009 FTE | 2010 FTE | 2011 FTE | 2012 FTE | 2013 FTE | 2014 FTE | 2015 FTE | 2016 FTE |
|---|---|---|---|---|---|---|---|---|---|---|
| **BETTER BUILDINGS GRANT FUND TOTAL** | | | | | **7.50** | **7.00** | **7.00** | **1.00** | **0.00** | **0.00** |
| **BOULDER COUNTY PUBLIC HEALTH TOTAL** | **62.48** | **63.68** | **63.18** | **64.18** | **64.08** | **63.83** | **64.00** | **65.15** | **66.25** | **56.16** |
| **CAPITAL EXPENDITURE FUND TOTAL** | **55.60** | **55.60** | **55.60** | **55.60** | **59.60** | **42.60** | **41.35** | **41.60** | **42.10** | **38.60** |
| CLEAN ENERGY OPTIONS LID FUND | | | | | | | | | | |
| Finance - Administration | | | | 1.75 | 1.75 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sustainability - Administration | | | | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **CLEAN ENERGY OPTIONS LID FUND TOTAL** | | | | **2.75** | **2.75** | **1.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **DISASTER RECOVERY FUND** | | | | | | | | | **10.00** | **16.75** |
| **FLEET MANAGEMENT FUND TOTAL** | **15.00** | **15.00** | **15.00** | **15.00** | **15.00** | **14.00** | **13.00** | **13.00** | **13.00** | **14.00** |
| **GRANTS FUND TOTAL** | **90.43** | **89.28** | **92.48** | **62.55** | **65.86** | **62.01** | **59.76** | **60.77** | **66.36** | **68.97** |
| HEALTH & HUMAN SERVICES FUND | | | | | | | | | | |
| Aging Services | | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 | 1.75 |
| Juvenile Diversion - Community Svcs | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Juvenile Diversion - District Attorney | 1.50 | 1.50 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 | 1.60 |
| **HEALTH & HUMAN SERVICES FUND TOTAL** | **2.50** | **4.25** | **4.35** | **4.35** | **4.35** | **4.35** | **4.35** | **4.35** | **4.35** | **4.35** |
| OFFENDER MANAGEMENT FUND | | | | | | | | | | |
| Jail Expansion | 9.75 | 9.75 | 9.75 | 9.75 | 9.75 | 9.75 | 9.75 | 9.75 | 9.75 | 11.75 |
| Women's Alternative Program | 0.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OFFENDER MANAGEMENT FUND TOTAL** | **10.50** | **9.75** | **9.75** | **9.75** | **9.75** | **9.75** | **9.75** | **9.75** | **9.75** | **11.75** |
| OPEN SPACE FUND I | | | | | | | | | | |
| Land Maintenance | | 8.50 | 9.20 | 12.50 | 12.50 | 12.00 | 12.10 | 12.10 | 14.60 | 13.10 |
| 2005 Surplus Account | | 9.25 | 9.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **OPEN SPACE FUND I TOTAL** | | **17.75** | **18.95** | **12.50** | **12.50** | **12.00** | **12.10** | **12.10** | **14.60** | **13.10** |
| **OPEN SPACE FUND II TOTAL** | | | | | | | | | **0.75** | **0.00** |
| **RECYCLING CENTER FUND TOTAL** | **3.00** | **3.00** | **3.00** | **2.00** | **2.00** | **3.00** | **3.25** | **3.00** | **3.00** | **3.00** |
| **RISK MANAGEMENT FUND TOTAL** | **3.50** | **3.50** | **3.50** | **3.50** | **4.00** | **4.00** | **4.00** | **4.00** | **4.00** | **4.00** |
| ROAD & BRIDGE FUND | | | | | | | | | | |
| Road Maintenance | 61.00 | 61.00 | 61.00 | 61.00 | 62.00 | 62.00 | 62.00 | 62.00 | 65.00 | 67.00 |
| Road Sales Tax | | 1.00 | 1.00 | 1.75 | 2.00 | 2.00 | 2.00 | 3.00 | 3.00 | 4.00 |
| **ROAD & BRIDGE FUND TOTAL** | **61.00** | **62.00** | **62.00** | **62.75** | **64.00** | **64.00** | **64.00** | **65.00** | **68.00** | **71.00** |
| SUBDIVISION PAVING FUND | | | | | | | | | | |
| Subdivision Paving Admin | | | | | | | | 1.00 | 0.00 | 0.00 |
| **SUBDIVISION PAVING FUND TOTAL** | | | | | | | | **1.00** | **0.00** | **0.00** |
| SOCIAL SERVICES FUND | | | | | | | | | | |
| Executive Director's Office | | | | | | 10.75 | 11.75 | 4.50 | 4.50 | 5.50 |
| Finance | | | | | | 58.30 | 16.50 | 15.75 | 17.00 | 19.00 |
| Family & Children's Services | | | | | | 117.43 | 122.43 | 133.06 | 132.81 | 142.31 |
| Business Operations & Support Services | | | | | | | 56.30 | 58.30 | 60.50 | 60.50 |
| Self Sufficiency & Community Support | | | | | | 130.63 | 145.13 | 149.50 | 158.05 | 153.05 |
| IMPACT | | | | | | | | | | 10.35 |
| **SOCIAL SERVICES FUND TOTAL** | **271.05** | **275.10** | **281.20** | **287.20** | **282.60** | **317.10** | **352.10** | **361.11** | **372.86** | **390.71** |
| **WORKFORCE BOULDER COUNTY TOTAL** | **42.88** | **47.00** | **47.50** | **46.00** | **45.00** | **45.00** | **45.00** | **45.00** | **48.00** | **48.00** |
| **GRAND TOTAL** | **1,600.50** | **1,630.91** | **1,657.83** | **1,638.88** | **1,655.77** | **1,666.78** | **1,711.25** | **1,751.73** | **1,823.71** | **1,851.76** |

**2016 STAFFING BY DEPARTMENT**

Percent of Total



## 2016 BOULDER COUNTY CLASSIFICATION SALARY RANGES

| FLSA CODE | Classification | | Monthly | | | Annual | | | Hourly | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Code | Title | Min. | Mid. | Max. | Min. | Mid. | Max. | Min. | Mid. | Max. |
| E | AA1 | Accountant I | 3,776 | 4,607 | 5,438 | 45,312 | 55,284 | 65,256 | 21.78 | 26.58 | 31.37 |
| E | AA2 | Accountant II | 4,243 | 5,177 | 6,110 | 50,916 | 62,124 | 73,320 | 24.48 | 29.87 | 35.25 |
| E | AA3 | Accountant III | 5,189 | 6,331 | 7,472 | 62,268 | 75,972 | 89,664 | 29.94 | 36.53 | 43.11 |
| N | AB1 | Accounting Clerk I | 2,637 | 3,217 | 3,797 | 31,644 | 38,604 | 45,564 | 15.21 | 18.56 | 21.91 |
| N | AB2 | Accounting Clerk II | 2,866 | 3,497 | 4,127 | 34,392 | 41,964 | 49,524 | 16.53 | 20.18 | 23.81 |
| N | AB3 | Accounting Clerk III | 3,317 | 4,047 | 4,777 | 39,804 | 48,564 | 57,324 | 19.14 | 23.35 | 27.56 |
| E | AA4 | Accounting Supervisor | 6,215 | 7,583 | 8,951 | 74,580 | 90,996 | 107,412 | 35.86 | 43.75 | 51.64 |
| N | AB4 | Accounts Technician | 3,490 | 4,259 | 5,027 | 41,880 | 51,108 | 60,324 | 20.13 | 24.57 | 29.00 |
| N | AT1 | Administrative Aide | 2,396 | 2,923 | 3,449 | 28,752 | 35,076 | 41,388 | 13.82 | 16.86 | 19.90 |
| E | AD3 | Administrative Assistant | 4,002 | 4,882 | 5,762 | 48,024 | 58,584 | 69,144 | 23.09 | 28.17 | 33.24 |
| E | DB6 | Administrative Deputy, District Attorney | 5,395 | 6,582 | 7,769 | 64,740 | 78,984 | 93,228 | 31.13 | 37.97 | 44.82 |
| E | AC2 | Administrative Division Manager | 4,002 | 4,882 | 5,762 | 48,024 | 58,584 | 69,144 | 23.09 | 28.17 | 33.24 |
| N | AT3 | Administrative Lead Technician | 3,218 | 3,927 | 4,635 | 38,616 | 47,124 | 55,620 | 18.57 | 22.66 | 26.74 |
| E | AN1 | Administrative Specialist | 3,400 | 4,148 | 4,896 | 40,800 | 49,776 | 58,752 | 19.62 | 23.93 | 28.25 |
| N | AT4 | Administrative Supervisor | 3,452 | 4,212 | 4,972 | 41,424 | 50,544 | 59,664 | 19.92 | 24.30 | 28.68 |
| N | AT2 | Administrative Technician | 2,774 | 3,385 | 3,995 | 33,288 | 40,620 | 47,940 | 16.00 | 19.53 | 23.05 |
| E | AL1 | Agricultural Resources Specialist | 4,777 | 5,828 | 6,879 | 57,324 | 69,936 | 82,548 | 27.56 | 33.62 | 39.69 |
| E | DD2 | Application Support Administrator | 5,170 | 6,308 | 7,446 | 62,040 | 75,696 | 89,352 | 29.83 | 36.39 | 42.96 |
| E | WC2 | Applications Developer | 5,381 | 6,566 | 7,750 | 64,572 | 78,792 | 93,000 | 31.04 | 37.88 | 44.71 |
| E | WC5 | Applications Developer, Senior | 6,287 | 7,672 | 9,056 | 75,444 | 92,064 | 108,672 | 36.27 | 44.26 | 52.25 |
| E | DD1 | Applications Development Manager | 7,199 | 8,784 | 10,369 | 86,388 | 105,408 | 124,428 | 41.53 | 50.68 | 59.82 |
| N | AE1 | Appraiser I | 3,565 | 4,350 | 5,134 | 42,780 | 52,200 | 61,608 | 20.57 | 25.10 | 29.62 |
| N | AE2 | Appraiser II | 4,238 | 5,170 | 6,102 | 50,856 | 62,040 | 73,224 | 24.45 | 29.83 | 35.20 |
| N | AE3 | Appraiser III | 4,914 | 5,995 | 7,076 | 58,968 | 71,940 | 84,912 | 28.35 | 34.59 | 40.82 |
| E | AE4 | Appraiser Supervisor | 5,088 | 6,208 | 7,327 | 61,056 | 74,496 | 87,924 | 29.35 | 35.82 | 42.27 |
| E | AF0 | Architect I | 4,937 | 6,024 | 7,110 | 59,244 | 72,288 | 85,320 | 28.48 | 34.75 | 41.02 |
| E | AF1 | Architect II | 6,025 | 7,350 | 8,675 | 72,300 | 88,200 | 104,100 | 34.76 | 42.40 | 50.05 |
| E | AF3 | Architect, Lead | 6,325 | 7,717 | 9,108 | 75,900 | 92,604 | 109,296 | 36.49 | 44.52 | 52.55 |
| N | BT1 | Booking Technician | 2,912 | 3,553 | 4,193 | 34,944 | 42,636 | 50,316 | 16.80 | 20.50 | 24.19 |
| E | MG5 | Bookkeeping Manager, Clerk & Recorder | 4,166 | 5,083 | 5,999 | 49,992 | 60,996 | 71,988 | 24.03 | 29.33 | 34.61 |
| E | AA6 | Budget Analyst | 4,071 | 4,967 | 5,863 | 48,852 | 59,604 | 70,356 | 23.49 | 28.66 | 33.83 |
| E | AA5 | Budget Analyst, Senior | 4,982 | 6,079 | 7,175 | 59,784 | 72,948 | 86,100 | 28.74 | 35.07 | 41.39 |
| E | AA7 | Budget Manager | 6,403 | 7,813 | 9,223 | 76,836 | 93,756 | 110,676 | 36.94 | 45.08 | 53.21 |
| N | BB1 | Building Inspector | 4,096 | 4,997 | 5,898 | 49,152 | 59,964 | 70,776 | 23.63 | 28.83 | 34.03 |
| E | BB7 | Building Inspector Supervisor | 4,750 | 5,796 | 6,841 | 57,000 | 69,552 | 82,092 | 27.40 | 33.44 | 39.47 |
| N | BB5 | Building Inspector, Combination | 4,310 | 5,258 | 6,206 | 51,720 | 63,096 | 74,472 | 24.87 | 30.33 | 35.80 |
| N | MA5 | Building Services Dispatcher | 3,194 | 3,897 | 4,599 | 38,328 | 46,764 | 55,188 | 18.43 | 22.48 | 26.53 |
| N | MA6 | Building Services Dispatcher Supervisor | 3,512 | 4,285 | 5,058 | 42,144 | 51,420 | 60,696 | 20.26 | 24.72 | 29.18 |
| E | DM1 | Building Services Division Manager | 7,496 | 9,146 | 10,795 | 89,952 | 109,752 | 129,540 | 43.25 | 52.77 | 62.28 |
| E | DM2 | Building Services Division Manager, Assistant | 6,296 | 7,682 | 9,068 | 75,552 | 92,184 | 108,816 | 36.32 | 44.32 | 52.32 |
| N | MW4 | Building Services Maintenance Foreman | 4,119 | 5,026 | 5,932 | 49,428 | 60,312 | 71,184 | 23.76 | 29.00 | 34.22 |
| N | MW5 | Building Services Maintenance Operations Supervisor | 4,551 | 5,553 | 6,555 | 54,612 | 66,636 | 78,660 | 26.26 | 32.04 | 37.82 |
| N | MW1 | Building Services Maintenance Worker I | 2,962 | 3,614 | 4,265 | 35,544 | 43,368 | 51,180 | 17.09 | 20.85 | 24.61 |
| N | MW2 | Building Services Maintenance Worker II | 3,353 | 4,091 | 4,829 | 40,236 | 49,092 | 57,948 | 19.34 | 23.60 | 27.86 |
| N | MW3 | Building Services Maintenance Worker III | 3,701 | 4,515 | 5,329 | 44,412 | 54,180 | 63,948 | 21.35 | 26.05 | 30.74 |
| N | SU1 | Building Services Security Officer | 2,851 | 3,479 | 4,107 | 34,212 | 41,748 | 49,284 | 16.45 | 20.07 | 23.69 |
| N | SU2 | Building Services Security Officer Supervisor | 3,136 | 3,827 | 4,517 | 37,632 | 45,924 | 54,204 | 18.09 | 22.08 | 26.06 |
| E | BA1 | Business Analyst | 4,613 | 5,628 | 6,643 | 55,356 | 67,536 | 79,716 | 26.61 | 32.47 | 38.33 |
| E | BA2 | Business Analyst, Senior | 5,884 | 7,179 | 8,474 | 70,608 | 86,148 | 101,688 | 33.95 | 41.42 | 48.89 |
| E | DM3 | Business Operations Division Manager | 5,395 | 6,582 | 7,769 | 64,740 | 78,984 | 93,228 | 31.13 | 37.97 | 44.82 |

## 2016 BOULDER COUNTY CLASSIFICATION SALARY RANGES

| FLSA CODE | Classification | | Monthly | | | Annual | | | Hourly | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Code | Title | Min. | Mid. | Max. | Min. | Mid. | Max. | Min. | Mid. | Max. |
| N | BC1 | Buyer I | 3,517 | 4,292 | 5,066 | 42,204 | 51,504 | 60,792 | 20.29 | 24.76 | 29.23 |
| N | BC3 | Buyer II | 3,716 | 4,534 | 5,351 | 44,592 | 54,408 | 64,212 | 21.44 | 26.16 | 30.87 |
| N | CD4 | CAD Technician | 3,993 | 4,872 | 5,750 | 47,916 | 58,464 | 69,000 | 23.04 | 28.11 | 33.17 |
| E | BB6 | Chief Building Official | 6,316 | 7,706 | 9,095 | 75,792 | 92,472 | 109,140 | 36.44 | 44.46 | 52.47 |
| E | CD2 | Chief Deputy | 6,049 | 7,379 | 8,709 | 72,588 | 88,548 | 104,508 | 34.90 | 42.57 | 50.24 |
| E | MG6 | Clerk and Recorder Division Manager | 4,166 | 5,083 | 5,999 | 49,992 | 60,996 | 71,988 | 24.03 | 29.33 | 34.61 |
| N | ZA4 | Code Compliance Specialist I | 3,744 | 4,568 | 5,392 | 44,928 | 54,816 | 64,704 | 21.60 | 26.35 | 31.11 |
| N | ZA5 | Code Compliance Specialist II | 3,932 | 4,797 | 5,661 | 47,184 | 57,564 | 67,932 | 22.68 | 27.68 | 32.66 |
| N | CR3 | Commissioners' Agenda Coordinator | 3,380 | 4,124 | 4,867 | 40,560 | 49,488 | 58,404 | 19.50 | 23.79 | 28.08 |
| N | CR2 | Commissioners' Records Supervisor | 3,868 | 4,719 | 5,570 | 46,416 | 56,628 | 66,840 | 22.32 | 27.23 | 32.13 |
| E | CK6 | Communications Center Operations Manager, 911 | 6,158 | 7,513 | 8,868 | 73,896 | 90,156 | 106,416 | 35.53 | 43.34 | 51.16 |
| N | CK1 | Communications Dispatcher I | 3,481 | 4,247 | 5,013 | 41,772 | 50,964 | 60,156 | 20.08 | 24.50 | 28.92 |
| N | CK2 | Communications Dispatcher II | 3,847 | 4,694 | 5,540 | 46,164 | 56,328 | 66,480 | 22.19 | 27.08 | 31.96 |
| N | CK3 | Communications Dispatcher III | 5,277 | 6,438 | 7,599 | 63,324 | 77,256 | 91,188 | 30.44 | 37.14 | 43.84 |
| N | CC1 | Community Justice Professional I | 3,404 | 4,153 | 4,902 | 40,848 | 49,836 | 58,824 | 19.64 | 23.96 | 28.28 |
| E | CC2 | Community Justice Professional II | 3,751 | 4,577 | 5,403 | 45,012 | 54,924 | 64,836 | 21.64 | 26.41 | 31.17 |
| E | CC3 | Community Justice Professional III | 4,148 | 5,062 | 5,975 | 49,776 | 60,744 | 71,700 | 23.93 | 29.20 | 34.47 |
| E | CC4 | Community Justice Program Administrator | 5,055 | 6,168 | 7,281 | 60,660 | 74,016 | 87,372 | 29.16 | 35.58 | 42.01 |
| E | CX1 | Community Services Manager A | 5,136 | 6,267 | 7,397 | 61,632 | 75,204 | 88,764 | 29.63 | 36.16 | 42.68 |
| E | CX2 | Community Services Manager B | 5,742 | 7,006 | 8,269 | 68,904 | 84,072 | 99,228 | 33.13 | 40.42 | 47.71 |
| E | CX3 | Community Services Manager C | 6,289 | 7,674 | 9,058 | 75,468 | 92,088 | 108,696 | 36.28 | 44.27 | 52.26 |
| E | CM1 | Community Services Program Manager A | 4,323 | 5,275 | 6,226 | 51,876 | 63,300 | 74,712 | 24.94 | 30.43 | 35.92 |
| E | CM2 | Community Services Program Manager B | 4,755 | 5,802 | 6,849 | 57,060 | 69,624 | 82,188 | 27.43 | 33.47 | 39.51 |
| N | PC1 | Computing Specialist I | 3,632 | 4,431 | 5,230 | 43,584 | 53,172 | 62,760 | 20.95 | 25.56 | 30.17 |
| E | PC2 | Computing Specialist II | 4,425 | 5,398 | 6,371 | 53,100 | 64,776 | 76,452 | 25.53 | 31.14 | 36.76 |
| E | TR1 | Computing Trainer | 4,269 | 5,209 | 6,149 | 51,228 | 62,508 | 73,788 | 24.63 | 30.05 | 35.48 |
| N | CW5 | Construction Crew Foreman | 3,866 | 4,717 | 5,567 | 46,392 | 56,604 | 66,804 | 22.30 | 27.21 | 32.12 |
| E | CW3 | Construction Field Superintendent | 4,551 | 5,553 | 6,555 | 54,612 | 66,636 | 78,660 | 26.26 | 32.04 | 37.82 |
| E | CW4 | Construction Manager | 5,302 | 6,469 | 7,635 | 63,624 | 77,628 | 91,620 | 30.59 | 37.32 | 44.05 |
| N | ET4 | Construction Project Coordinator | 4,313 | 5,262 | 6,211 | 51,756 | 63,144 | 74,532 | 24.88 | 30.36 | 35.83 |
| N | CW1 | Construction Worker I | 3,173 | 3,873 | 4,572 | 38,076 | 46,476 | 54,864 | 18.31 | 22.34 | 26.38 |
| N | CW2 | Construction Worker II | 3,683 | 4,494 | 5,305 | 44,196 | 53,928 | 63,660 | 21.25 | 25.93 | 30.61 |
| N | ES2 | Control Systems Specialist II | 4,095 | 4,996 | 5,897 | 49,140 | 59,952 | 70,764 | 23.63 | 28.82 | 34.02 |
| N | ES3 | Control Systems Specialist, Lead | 4,301 | 5,247 | 6,193 | 51,612 | 62,964 | 74,316 | 24.81 | 30.27 | 35.73 |
| E | ES4 | Control Systems Supervisor | 4,520 | 5,515 | 6,509 | 54,240 | 66,180 | 78,108 | 26.08 | 31.82 | 37.55 |
| N | LP1 | Corrections Licensed Practical Nurse | 3,054 | 3,727 | 4,400 | 36,648 | 44,724 | 52,800 | 17.62 | 21.50 | 25.38 |
| E | NU2 | Corrections Nurse | 4,542 | 5,542 | 6,541 | 54,504 | 66,504 | 78,492 | 26.20 | 31.97 | 37.74 |
| E | NU3 | Corrections Nurse Administrator | 5,021 | 6,126 | 7,231 | 60,252 | 73,512 | 86,772 | 28.97 | 35.34 | 41.72 |
| E | NU4 | Corrections Nurse Supervisor | 4,769 | 5,819 | 6,869 | 57,228 | 69,828 | 82,428 | 27.51 | 33.57 | 39.63 |
| E | CT1 | Corrections Program Coordinator | 4,103 | 5,006 | 5,909 | 49,236 | 60,072 | 70,908 | 23.67 | 28.88 | 34.09 |
| E | AG1 | County Attorney I, Assistant | 4,965 | 6,058 | 7,151 | 59,580 | 72,696 | 85,812 | 28.64 | 34.95 | 41.26 |
| E | AG2 | County Attorney II, Assistant | 5,759 | 7,027 | 8,295 | 69,108 | 84,324 | 99,540 | 33.23 | 40.54 | 47.86 |
| E | AG3 | County Attorney, Senior Assistant | 7,342 | 8,958 | 10,573 | 88,104 | 107,496 | 126,876 | 42.36 | 51.68 | 61.00 |
| E | AG4 | County Attorney, Deputy | 8,505 | 10,377 | 12,249 | 102,060 | 124,524 | 146,988 | 49.07 | 59.87 | 70.67 |
| N | CA2 | Crime Analyst | 4,360 | 5,320 | 6,279 | 52,320 | 63,840 | 75,348 | 25.15 | 30.69 | 36.23 |
| N | KB5 | Custodial Quality Control Coordinator | 3,283 | 4,006 | 4,728 | 39,396 | 48,072 | 56,736 | 18.94 | 23.11 | 27.28 |
| N | KB2 | Custodial Site Leader | 2,842 | 3,468 | 4,094 | 34,104 | 41,616 | 49,128 | 16.40 | 20.01 | 23.62 |
| E | KB4 | Custodial Supervisor | 4,215 | 5,143 | 6,070 | 50,580 | 61,716 | 72,840 | 24.32 | 29.67 | 35.02 |
| N | KB6 | Custodial Supervisor, Assistant | 3,432 | 4,188 | 4,943 | 41,184 | 50,256 | 59,316 | 19.80 | 24.16 | 28.52 |
| N | KB1 | Custodian | 2,280 | 2,782 | 3,284 | 27,360 | 33,384 | 39,408 | 13.15 | 16.05 | 18.95 |

## 2016 BOULDER COUNTY CLASSIFICATION SALARY RANGES

| FLSA CODE | Classification | | Monthly | | | Annual | | | Hourly | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Code | Title | Min. | Mid. | Max. | Min. | Mid. | Max. | Min. | Mid. | Max. |
| E | SP6 | Data Security Manager | 7,697 | 9,391 | 11,084 | 92,364 | 112,692 | 133,008 | 44.41 | 54.18 | 63.95 |
| E | CS2 | Departmental Communications Specialist | 5,886 | 7,181 | 8,475 | 70,632 | 86,172 | 101,700 | 33.96 | 41.43 | 48.89 |
| E | FM3 | Departmental Finance Manager | 5,577 | 6,805 | 8,032 | 66,924 | 81,660 | 96,384 | 32.18 | 39.26 | 46.34 |
| E | TR2 | Departmental Trainer | 3,632 | 4,431 | 5,230 | 43,584 | 53,172 | 62,760 | 20.95 | 25.56 | 30.17 |
| E | DB7 | Deputy Analyst | 4,836 | 5,900 | 6,964 | 58,032 | 70,800 | 83,568 | 27.90 | 34.04 | 40.18 |
| E | DB2 | Deputy Assessor, Administrative/Appraisal | 5,745 | 7,009 | 8,272 | 68,940 | 84,108 | 99,264 | 33.14 | 40.44 | 47.72 |
| E | DA7 | Deputy District Attorney | 4,965 | 6,630 | 8,295 | 59,580 | 79,560 | 99,540 | 28.64 | 38.25 | 47.86 |
| E | DA1 | Deputy District Attorney, Assistant | 9,190 | 11,212 | 13,234 | 110,280 | 134,544 | 158,808 | 53.02 | 64.68 | 76.35 |
| E | DA5 | Deputy District Attorney, Career | 7,342 | 8,958 | 10,573 | 88,104 | 107,496 | 126,876 | 42.36 | 51.68 | 61.00 |
| E | DA3 | Deputy District Attorney, Chief Trial | 7,925 | 9,669 | 11,413 | 95,100 | 116,028 | 136,956 | 45.72 | 55.78 | 65.84 |
| E | MR3 | Deputy Elections | 6,818 | 8,313 | 9,807 | 81,816 | 99,756 | 117,684 | 39.33 | 47.96 | 56.58 |
| E | DB3 | Deputy Treasurer | 4,868 | 5,939 | 7,010 | 58,416 | 71,268 | 84,120 | 28.08 | 34.26 | 40.44 |
| E | JA5 | District Attorney Investigator | 4,208 | 5,133 | 6,059 | 50,496 | 61,596 | 72,708 | 24.28 | 29.61 | 34.96 |
| N | EE3 | Electrical Leadperson | 4,301 | 5,247 | 6,193 | 51,612 | 62,964 | 74,316 | 24.81 | 30.27 | 35.73 |
| N | EE4 | Electrical Supervisor | 4,520 | 5,515 | 6,509 | 54,240 | 66,180 | 78,108 | 26.08 | 31.82 | 37.55 |
| N | EE1 | Electrician | 3,456 | 4,218 | 4,979 | 41,472 | 50,616 | 59,748 | 19.94 | 24.33 | 28.73 |
| N | EE2 | Electrician, Journey | 4,095 | 4,996 | 5,897 | 49,140 | 59,952 | 70,764 | 23.63 | 28.82 | 34.02 |
| N | MB2 | Electrician, Master | 5,345 | 6,521 | 7,697 | 64,140 | 78,252 | 92,364 | 30.84 | 37.62 | 44.41 |
| N | EL1 | Electronics Specialist | 4,529 | 5,526 | 6,523 | 54,348 | 66,312 | 78,276 | 26.13 | 31.88 | 37.63 |
| E | EM3 | Emergency Management Coordinator | 4,718 | 5,756 | 6,794 | 56,616 | 69,072 | 81,528 | 27.22 | 33.21 | 39.20 |
| E | EM2 | Emergency Management Deputy Director | 5,844 | 7,131 | 8,417 | 70,128 | 85,572 | 101,004 | 33.72 | 41.14 | 48.56 |
| E | EM1 | Emergency Management Director | 6,768 | 8,258 | 9,747 | 81,216 | 99,096 | 116,964 | 39.05 | 47.64 | 56.23 |
| E | EN1 | Engineer I | 4,937 | 6,024 | 7,110 | 59,244 | 72,288 | 85,320 | 28.48 | 34.75 | 41.02 |
| E | EN2 | Engineer II | 6,025 | 7,350 | 8,675 | 72,300 | 88,200 | 104,100 | 34.76 | 42.40 | 50.05 |
| E | EN3 | Engineer III | 6,950 | 8,480 | 10,009 | 83,400 | 101,760 | 120,108 | 40.10 | 48.92 | 57.74 |
| N | ET5 | Engineering Inspection Supervisor | 4,937 | 6,024 | 7,110 | 59,244 | 72,288 | 85,320 | 28.48 | 34.75 | 41.02 |
| E | CE1 | Engineering Manager | 7,970 | 9,724 | 11,477 | 95,640 | 116,688 | 137,724 | 45.98 | 56.10 | 66.21 |
| N | ET1 | Engineering Technician I | 3,058 | 3,732 | 4,405 | 36,696 | 44,784 | 52,860 | 17.64 | 21.53 | 25.41 |
| N | ET2 | Engineering Technician II | 3,817 | 4,657 | 5,497 | 45,804 | 55,884 | 65,964 | 22.02 | 26.87 | 31.71 |
| N | ET3 | Engineering Technician III | 4,313 | 5,262 | 6,211 | 51,756 | 63,144 | 74,532 | 24.88 | 30.36 | 35.83 |
| E | EH1 | Environmental Health Specialist I | 3,786 | 4,619 | 5,452 | 45,432 | 55,428 | 65,424 | 21.84 | 26.65 | 31.45 |
| E | EH2 | Environmental Health Specialist II | 4,489 | 5,477 | 6,465 | 53,868 | 65,724 | 77,580 | 25.90 | 31.60 | 37.30 |
| E | EH3 | Environmental Health Specialist III | 5,125 | 6,253 | 7,380 | 61,500 | 75,036 | 88,560 | 29.57 | 36.08 | 42.58 |
| E | EH5 | Environmental Health Specialist, Lead | 4,715 | 5,753 | 6,790 | 56,580 | 69,036 | 81,480 | 27.20 | 33.19 | 39.17 |
| E | EP1 | Epidemiologist I | 3,650 | 4,454 | 5,257 | 43,800 | 53,448 | 63,084 | 21.06 | 25.70 | 30.33 |
| E | EP2 | Epidemiologist II | 4,330 | 5,283 | 6,235 | 51,960 | 63,396 | 74,820 | 24.98 | 30.48 | 35.97 |
| E | EP3 | Epidemiologist Supervisor | 5,376 | 6,559 | 7,742 | 64,512 | 78,708 | 92,904 | 31.02 | 37.84 | 44.67 |
| N | EQ1 | Equipment Operator I | 3,263 | 3,982 | 4,700 | 39,156 | 47,784 | 56,400 | 18.83 | 22.97 | 27.12 |
| N | EQ2 | Equipment Operator II | 3,622 | 4,419 | 5,216 | 43,464 | 53,028 | 62,592 | 20.90 | 25.49 | 30.09 |
| N | EQ3 | Equipment Operator III | 4,202 | 5,126 | 6,050 | 50,424 | 61,512 | 72,600 | 24.24 | 29.57 | 34.90 |
| N | FP2 | Facilities Project Coordinator, Senior | 4,730 | 5,770 | 6,810 | 56,760 | 69,240 | 81,720 | 27.29 | 33.29 | 39.29 |
| E | XD1 | Finance Division Manager | 8,096 | 9,877 | 11,657 | 97,152 | 118,524 | 139,884 | 46.71 | 56.98 | 67.25 |
| N | FO1 | Fire Management Officer | 5,141 | 6,272 | 7,403 | 61,692 | 75,264 | 88,836 | 29.66 | 36.18 | 42.71 |
| N | FO2 | Fire Management Operations Specialist | 4,091 | 4,991 | 5,890 | 49,092 | 59,892 | 70,680 | 23.60 | 28.79 | 33.98 |
| N | FO4 | Firefighter Basic | 2,595 | 3,166 | 3,737 | 31,140 | 37,992 | 44,844 | 14.97 | 18.27 | 21.56 |
| N | FO3 | Firefighter Type I | 3,184 | 3,885 | 4,585 | 38,208 | 46,620 | 55,020 | 18.37 | 22.41 | 26.45 |
| N | FL3 | Fleet Parts Assistant | 2,425 | 2,960 | 3,494 | 29,100 | 35,520 | 41,928 | 13.99 | 17.08 | 20.16 |
| N | FL4 | Fleet Parts Specialist/Coordinator | 3,547 | 4,328 | 5,108 | 42,564 | 51,936 | 61,296 | 20.46 | 24.97 | 29.47 |
| E | RD3 | Fleet Services Shop Supervisor | 4,574 | 5,581 | 6,587 | 54,888 | 66,972 | 79,044 | 26.39 | 32.20 | 38.00 |
| N | CA6 | Forensic Computer Analyst | 4,573 | 5,580 | 6,586 | 54,876 | 66,960 | 79,032 | 26.38 | 32.19 | 38.00 |

## 2016 BOULDER COUNTY CLASSIFICATION SALARY RANGES

| FLSA CODE | Classification | | Monthly | | | Annual | | | Hourly | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Code | Title | Min. | Mid. | Max. | Min. | Mid. | Max. | Min. | Mid. | Max. |
| N | PT4 | Forensic Pathology Technician | 3,001 | 3,662 | 4,322 | 36,012 | 43,944 | 51,864 | 17.31 | 21.13 | 24.93 |
| N | MI1 | Forensic Pathology Technician, Lead | 3,301 | 4,028 | 4,754 | 39,612 | 48,336 | 57,048 | 19.04 | 23.24 | 27.43 |
| E | GE1 | Geologist | 5,106 | 6,229 | 7,352 | 61,272 | 74,748 | 88,224 | 29.46 | 35.94 | 42.42 |
| E | CG4 | GIS Coordinator | 5,632 | 6,872 | 8,111 | 67,584 | 82,464 | 97,332 | 32.49 | 39.65 | 46.79 |
| E | CG5 | GIS Manager | 6,108 | 7,452 | 8,795 | 73,296 | 89,424 | 105,540 | 35.24 | 42.99 | 50.74 |
| E | CG2 | GIS Specialist | 4,123 | 5,031 | 5,938 | 49,476 | 60,372 | 71,256 | 23.79 | 29.03 | 34.26 |
| E | CG1 | GIS Specialist, Senior | 4,541 | 5,540 | 6,539 | 54,492 | 66,480 | 78,468 | 26.20 | 31.96 | 37.73 |
| N | CG3 | GIS Technician | 3,639 | 4,440 | 5,241 | 43,668 | 53,280 | 62,892 | 20.99 | 25.62 | 30.24 |
| N | GA1 | Graphic Designer | 3,920 | 4,782 | 5,644 | 47,040 | 57,384 | 67,728 | 22.62 | 27.59 | 32.56 |
| N | HZ1 | Hazardous Materials Specialist | 3,338 | 4,073 | 4,808 | 40,056 | 48,876 | 57,696 | 19.26 | 23.50 | 27.74 |
| E | HZ2 | Hazardous Materials Specialist, Senior | 4,402 | 5,371 | 6,340 | 52,824 | 64,452 | 76,080 | 25.40 | 30.99 | 36.58 |
| E | HS2 | Head Start Coordinator* | 2,717 | 3,315 | 3,912 | 32,604 | 39,780 | 46,944 | 15.68 | 19.13 | 22.57 |
| E | HS5 | Head Start Coordinator, Senior* | 3,440 | 4,197 | 4,954 | 41,280 | 50,364 | 59,448 | 19.85 | 24.21 | 28.58 |
| E | XM1 | Head Start Division Manager | 4,943 | 6,031 | 7,118 | 59,316 | 72,372 | 85,416 | 28.52 | 34.79 | 41.07 |
| E | HS6 | Head Start Division Manager, Asst. | 4,516 | 5,510 | 6,503 | 54,192 | 66,120 | 78,036 | 26.05 | 31.79 | 37.52 |
| N | HS4 | Head Start Program Assistant* | 2,267 | 2,766 | 3,265 | 27,204 | 33,192 | 39,180 | 13.08 | 15.96 | 18.84 |
| E | HS7 | Head Start Site Manager | 3,546 | 4,326 | 5,106 | 42,552 | 51,912 | 61,272 | 20.46 | 24.96 | 29.46 |
| E | HS1 | Head Start Teacher* | 2,925 | 3,569 | 4,213 | 35,100 | 42,828 | 50,556 | 16.88 | 20.59 | 24.31 |
| N | HS3 | Head Start Teacher's Aide * | 2,080 | 2,538 | 2,995 | 24,960 | 30,456 | 35,940 | 12.00 | 14.64 | 17.28 |
| E | PC4 | Help Desk Supervisor | 5,093 | 6,214 | 7,335 | 61,116 | 74,568 | 88,020 | 29.38 | 35.85 | 42.32 |
| E | HO3 | Housing Maintenance Supervisor | 4,161 | 5,077 | 5,993 | 49,932 | 60,924 | 71,916 | 24.01 | 29.29 | 34.58 |
| E | PE1 | Human Resources Analyst | 4,379 | 5,343 | 6,306 | 52,548 | 64,116 | 75,672 | 25.26 | 30.83 | 36.38 |
| E | PE5 | Human Resources Analyst, Senior | 6,100 | 7,443 | 8,786 | 73,200 | 89,316 | 105,432 | 35.19 | 42.94 | 50.69 |
| N | PE3 | Human Resources Benefits Specialist | 3,836 | 4,681 | 5,526 | 46,032 | 56,172 | 66,312 | 22.13 | 27.01 | 31.88 |
| E | PE8 | Human Resources Employee Development Coordinator | 4,479 | 5,465 | 6,450 | 53,748 | 65,580 | 77,400 | 25.84 | 31.53 | 37.21 |
| E | PE2 | Human Resources Manager | 8,802 | 10,739 | 12,676 | 105,624 | 128,868 | 152,112 | 50.78 | 61.96 | 73.13 |
| N | PE9 | Human Resources Technician | 3,218 | 3,927 | 4,635 | 38,616 | 47,124 | 55,620 | 18.57 | 22.66 | 26.74 |
| N | CA4 | Human Services Case Aide | 2,817 | 3,436 | 4,055 | 33,804 | 41,232 | 48,660 | 16.25 | 19.82 | 23.39 |
| E | SL5 | Human Services Casework Manager | 4,810 | 5,869 | 6,927 | 57,720 | 70,428 | 83,124 | 27.75 | 33.86 | 39.96 |
| E | SL2 | Human Services Caseworker A | 3,511 | 4,284 | 5,056 | 42,132 | 51,408 | 60,672 | 20.26 | 24.72 | 29.17 |
| E | SL3 | Human Services Caseworker B | 3,870 | 4,722 | 5,573 | 46,440 | 56,664 | 66,876 | 22.33 | 27.24 | 32.15 |
| E | SL4 | Human Services Caseworker C | 4,150 | 5,064 | 5,977 | 49,800 | 60,768 | 71,724 | 23.94 | 29.22 | 34.48 |
| E | SD1 | Human Services Data Analyst | 4,219 | 5,147 | 6,075 | 50,628 | 61,764 | 72,900 | 24.34 | 29.69 | 35.05 |
| E | IM7 | Human Services Eligibility Program Manager | 4,386 | 5,352 | 6,317 | 52,632 | 64,224 | 75,804 | 25.30 | 30.88 | 36.44 |
| N | IM2 | Human Services Eligibility Tech. A | 2,752 | 3,358 | 3,964 | 33,024 | 40,296 | 47,568 | 15.88 | 19.37 | 22.87 |
| N | IM3 | Human Services Eligibility Tech. B | 3,120 | 3,807 | 4,493 | 37,440 | 45,684 | 53,916 | 18.00 | 21.96 | 25.92 |
| N | IM4 | Human Services Eligibility Tech. C | 3,439 | 4,196 | 4,953 | 41,268 | 50,352 | 59,436 | 19.84 | 24.21 | 28.58 |
| E | IM5 | Human Services Eligibility Tech. Mgr. | 4,177 | 5,097 | 6,016 | 50,124 | 61,164 | 72,192 | 24.10 | 29.41 | 34.71 |
| E | SS3 | Human Services Financial Specialist | 5,053 | 6,166 | 7,278 | 60,636 | 73,992 | 87,336 | 29.15 | 35.57 | 41.99 |
| E | MX1 | Human Services Investigation & Recovery Mgr | 4,351 | 5,308 | 6,265 | 52,212 | 63,696 | 75,180 | 25.10 | 30.62 | 36.14 |
| N | LT2 | Human Services Legal Technician A | 2,900 | 3,538 | 4,175 | 34,800 | 42,456 | 50,100 | 16.73 | 20.41 | 24.09 |
| N | LT3 | Human Services Legal Technician B | 3,195 | 3,898 | 4,600 | 38,340 | 46,776 | 55,200 | 18.43 | 22.49 | 26.54 |
| N | LT4 | Human Services Legal Technician C | 3,408 | 4,158 | 4,908 | 40,896 | 49,896 | 58,896 | 19.66 | 23.99 | 28.32 |
| E | LT5 | Human Services Legal Technician Manager | 4,348 | 5,305 | 6,262 | 52,176 | 63,660 | 75,144 | 25.08 | 30.61 | 36.13 |
| E | MX3 | Human Services Manager B | 5,554 | 6,777 | 7,999 | 66,648 | 81,324 | 95,988 | 32.04 | 39.10 | 46.15 |
| E | MX4 | Human Services Manager C | 6,289 | 7,674 | 9,058 | 75,468 | 92,088 | 108,696 | 36.28 | 44.27 | 52.26 |
| E | MX5 | Human Services Manager D | 6,843 | 8,349 | 9,855 | 82,116 | 100,188 | 118,260 | 39.48 | 48.17 | 56.86 |
| E | AT5 | Human Services Personnel Coordinator | 4,028 | 4,914 | 5,800 | 48,336 | 58,968 | 69,600 | 23.24 | 28.35 | 33.46 |
| E | IM6 | Human Services Program Integrity Manager | 4,386 | 5,352 | 6,317 | 52,632 | 64,224 | 75,804 | 25.30 | 30.88 | 36.44 |
| E | PP2 | Human Services Program Manager | 4,657 | 5,681 | 6,705 | 55,884 | 68,172 | 80,460 | 26.87 | 32.78 | 38.68 |

## 2016 BOULDER COUNTY CLASSIFICATION SALARY RANGES

| FLSA CODE | Classification | | Monthly | | | Annual | | | Hourly | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Code | Title | Min. | Mid. | Max. | Min. | Mid. | Max. | Min. | Mid. | Max. |
| E | QA1 | Human Services Quality Assurance Coordinator | 3,870 | 4,722 | 5,573 | **46,440** | **56,664** | **66,876** | 22.33 | 27.24 | 32.15 |
| E | QA2 | Human Services Quality Assurance Supervisor | 4,810 | 5,869 | 6,927 | **57,720** | **70,428** | **83,124** | 27.75 | 33.86 | 39.96 |
| N | RT3 | Human Services Recovery Technician | 3,092 | 3,773 | 4,453 | **37,104** | **45,276** | **53,436** | 17.84 | 21.77 | 25.69 |
| N | SY2 | Human Services Systems Specialist | 3,632 | 4,431 | 5,230 | **43,584** | **53,172** | **62,760** | 20.95 | 25.56 | 30.17 |
| E | XC1 | Information Technology Division Manager | 9,175 | 11,195 | 13,214 | **110,100** | **134,340** | **158,568** | 52.93 | 64.59 | 76.23 |
| N | IC1 | Inmate Crew Boss | 3,194 | 3,897 | 4,599 | **38,328** | **46,764** | **55,188** | 18.43 | 22.48 | 26.53 |
| E | IG1 | Intergovernmental Programs Coordinator | 4,109 | 5,014 | 5,918 | **49,308** | **60,168** | **71,016** | 23.71 | 28.93 | 34.14 |
| N | JA2 | Investigator I | 3,875 | 4,728 | 5,580 | **46,500** | **56,736** | **66,960** | 22.36 | 27.28 | 32.19 |
| E | JA3 | Investigator II | 4,417 | 5,389 | 6,361 | **53,004** | **64,668** | **76,332** | 25.48 | 31.09 | 36.70 |
| E | JA1 | Investigator, Chief | 5,625 | 6,863 | 8,100 | **67,500** | **82,356** | **97,200** | 32.45 | 39.59 | 46.73 |
| E | JA4 | Investigator, Senior | 4,857 | 5,926 | 6,995 | **58,284** | **71,112** | **83,940** | 28.02 | 34.19 | 40.36 |
| E | LD1 | Land Officer | 4,943 | 6,031 | 7,118 | **59,316** | **72,372** | **85,416** | 28.52 | 34.79 | 41.07 |
| E | LD2 | Land Officer, Senior | 5,187 | 6,329 | 7,470 | **62,244** | **75,948** | **89,640** | 29.93 | 36.51 | 43.10 |
| E | LA1 | Landscape Architect | 4,906 | 5,985 | 7,064 | **58,872** | **71,820** | **84,768** | 28.30 | 34.53 | 40.75 |
| N | LE2 | Law Enforcement Lead Technician | 3,413 | 4,165 | 4,916 | **40,956** | **49,980** | **58,992** | 19.69 | 24.03 | 28.36 |
| N | LE4 | Law Enforcement Records Manager | 4,824 | 5,886 | 6,947 | **57,888** | **70,632** | **83,364** | 27.83 | 33.96 | 40.08 |
| N | LE1 | Law Enforcement Technician | 2,852 | 3,481 | 4,109 | **34,224** | **41,772** | **49,308** | 16.45 | 20.08 | 23.71 |
| N | LE3 | Law Enforcement Technician, Supervisor | 4,230 | 5,161 | 6,092 | **50,760** | **61,932** | **73,104** | 24.40 | 29.78 | 35.15 |
| N | RA5 | Legal Assistant I | 2,889 | 3,525 | 4,160 | **34,668** | **42,300** | **49,920** | 16.67 | 20.34 | 24.00 |
| N | RA7 | Legal Assistant II | 3,287 | 4,010 | 4,733 | **39,444** | **48,120** | **56,796** | 18.96 | 23.13 | 27.31 |
| N | RA6 | Legal Assistant, Senior | 3,538 | 4,318 | 5,097 | **42,456** | **51,816** | **61,164** | 20.41 | 24.91 | 29.41 |
| N | RA4 | Legal Secretary | 3,731 | 4,553 | 5,374 | **44,772** | **54,636** | **64,488** | 21.53 | 26.27 | 31.00 |
| N | RA8 | Legal Staff Supervisor | 3,901 | 4,760 | 5,618 | **46,812** | **57,120** | **67,416** | 22.51 | 27.46 | 32.41 |
| N | MA1 | Maintenance Worker I | 2,750 | 3,356 | 3,961 | **33,000** | **40,272** | **47,532** | 15.87 | 19.36 | 22.85 |
| N | MA2 | Maintenance Worker II | 3,194 | 3,897 | 4,599 | **38,328** | **46,764** | **55,188** | 18.43 | 22.48 | 26.53 |
| N | MA3 | Maintenance Worker III | 3,701 | 4,515 | 5,329 | **44,412** | **54,180** | **63,948** | 21.35 | 26.05 | 30.74 |
| N | ME1 | Mechanic I | 2,425 | 2,960 | 3,494 | **29,100** | **35,520** | **41,928** | 13.99 | 17.08 | 20.16 |
| N | ME2 | Mechanic II | 3,417 | 4,169 | 4,921 | **41,004** | **50,028** | **59,052** | 19.71 | 24.05 | 28.39 |
| N | ME3 | Mechanic III | 3,869 | 4,720 | 5,571 | **46,428** | **56,640** | **66,852** | 22.32 | 27.23 | 32.14 |
| N | MI2 | Medical Investigator | 4,417 | 5,389 | 6,361 | **53,004** | **64,668** | **76,332** | 25.48 | 31.09 | 36.70 |
| N | MI3 | Medical Investigator, Senior | 4,680 | 5,710 | 6,740 | **56,160** | **68,520** | **80,880** | 27.00 | 32.94 | 38.88 |
| E | MR2 | Motor Vehicle Coordinator | 4,998 | 6,098 | 7,198 | **59,976** | **73,176** | **86,376** | 28.83 | 35.18 | 41.53 |
| N | MR5 | Motor Vehicle Systems Specialist | 3,632 | 4,431 | 5,230 | **43,584** | **53,172** | **62,760** | 20.95 | 25.56 | 30.17 |
| N | MM1 | Multimedia Specialist | 3,982 | 4,859 | 5,736 | **47,784** | **58,308** | **68,832** | 22.97 | 28.03 | 33.09 |
| E | SP3 | Network Engineer | 6,026 | 7,353 | 8,679 | **72,312** | **88,236** | **104,148** | 34.77 | 42.42 | 50.07 |
| N | OA1 | Occupancy Assistant | 3,102 | 3,785 | 4,468 | **37,224** | **45,420** | **53,616** | 17.90 | 21.84 | 25.78 |
| N | OA2 | Occupancy Assistant Supervisor | 3,413 | 4,164 | 4,915 | **40,956** | **49,968** | **58,980** | 19.69 | 24.02 | 28.36 |
| E | SP5 | Oracle Database Administrator | 7,845 | 9,572 | 11,299 | **94,140** | **114,864** | **135,588** | 45.26 | 55.22 | 65.19 |
| N | PG2 | Paralegal | 3,381 | 4,125 | 4,869 | **40,572** | **49,500** | **58,428** | 19.51 | 23.80 | 28.09 |
| N | PG1 | Paralegal Specialist | 4,064 | 4,958 | 5,852 | **48,768** | **59,496** | **70,224** | 23.45 | 28.60 | 33.76 |
| N | PG3 | Paralegal Specialist, Senior | 4,736 | 5,778 | 6,820 | **56,832** | **69,336** | **81,840** | 27.32 | 33.33 | 39.35 |
| N | PM3 | Parks Foreman | 4,119 | 5,026 | 5,932 | **49,428** | **60,312** | **71,184** | 23.76 | 29.00 | 34.22 |
| E | RS6 | Parks Manager | 5,527 | 6,743 | 7,959 | **66,324** | **80,916** | **95,508** | 31.89 | 38.90 | 45.92 |
| E | PM8 | Parks Supervisor | 4,633 | 5,653 | 6,673 | **55,596** | **67,836** | **80,076** | 26.73 | 32.61 | 38.50 |
| N | PM1 | Parks Technician I | 2,686 | 3,277 | 3,868 | **32,232** | **39,324** | **46,416** | 15.50 | 18.91 | 22.32 |
| N | PM2 | Parks Technician II | 3,116 | 3,801 | 4,486 | **37,392** | **45,612** | **53,832** | 17.98 | 21.93 | 25.88 |
| N | PM7 | Parks Technician III | 3,494 | 4,263 | 5,031 | **41,928** | **51,156** | **60,372** | 20.16 | 24.59 | 29.03 |
| N | AB6 | Payroll and Timekeeping Coord. | 4,107 | 5,011 | 5,914 | **49,284** | **60,132** | **70,968** | 23.69 | 28.91 | 34.12 |
| N | HR3 | Payroll Specialist | 3,633 | 4,433 | 5,233 | **43,596** | **53,196** | **62,796** | 20.96 | 25.58 | 30.19 |
| N | PT2 | Permit Specialist | 3,130 | 3,819 | 4,508 | **37,560** | **45,828** | **54,096** | 18.06 | 22.03 | 26.01 |

## 2016 BOULDER COUNTY CLASSIFICATION SALARY RANGES

| FLSA CODE | Classification | | Monthly | | | Annual | | | Hourly | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Code | Title | Min. | Mid. | Max. | Min. | Mid. | Max. | Min. | Mid. | Max. |
| N | PT3 | Permit Specialist Supervisor | 3,910 | 4,771 | 5,631 | 46,920 | 57,252 | 67,572 | 22.56 | 27.53 | 32.49 |
| E | PL1 | Planner I | 3,938 | 4,805 | 5,672 | 47,256 | 57,660 | 68,064 | 22.72 | 27.72 | 32.72 |
| E | PL2 | Planner II | 4,562 | 5,567 | 6,571 | 54,744 | 66,804 | 78,852 | 26.32 | 32.12 | 37.91 |
| E | PL6 | Planner, Chief | 7,212 | 8,799 | 10,386 | 86,544 | 105,588 | 124,632 | 41.61 | 50.76 | 59.92 |
| E | PL5 | Planner, Senior | 5,149 | 6,282 | 7,414 | 61,788 | 75,384 | 88,968 | 29.71 | 36.24 | 42.77 |
| E | PL7 | Planning Division Manager | 6,741 | 8,224 | 9,707 | 80,892 | 98,688 | 116,484 | 38.89 | 47.45 | 56.00 |
| E | PL4 | Planning Manager | 5,303 | 6,470 | 7,636 | 63,636 | 77,640 | 91,632 | 30.59 | 37.33 | 44.05 |
| N | PT1 | Planning Technician | 3,559 | 4,343 | 5,126 | 42,708 | 52,116 | 61,512 | 20.53 | 25.06 | 29.57 |
| N | PX1 | Plans Examiner | 4,371 | 5,334 | 6,296 | 52,452 | 64,008 | 75,552 | 25.22 | 30.77 | 36.32 |
| E | PX2 | Plans Examiner Supervisor | 4,822 | 5,883 | 6,944 | 57,864 | 70,596 | 83,328 | 27.82 | 33.94 | 40.06 |
| E | PF3 | Policy Analyst | 6,519 | 7,954 | 9,389 | 78,228 | 95,448 | 112,668 | 37.61 | 45.89 | 54.17 |
| E | PF4 | Policy Analyst, Senior | 6,983 | 8,521 | 10,058 | 83,796 | 102,252 | 120,696 | 40.29 | 49.16 | 58.03 |
| E | PR1 | Portfolio Manager | 4,961 | 6,053 | 7,144 | 59,532 | 72,636 | 85,728 | 28.62 | 34.92 | 41.22 |
| N | PN2 | Printer | 3,162 | 3,858 | 4,554 | 37,944 | 46,296 | 54,648 | 18.24 | 22.26 | 26.27 |
| E | PN3 | Printing and Mailing Manager | 4,144 | 5,056 | 5,968 | 49,728 | 60,672 | 71,616 | 23.91 | 29.17 | 34.43 |
| N | PN5 | Printing Foreman | 3,605 | 4,399 | 5,192 | 43,260 | 52,788 | 62,304 | 20.80 | 25.38 | 29.95 |
| N | PI1 | Program Assistant I | 2,337 | 2,851 | 3,365 | 28,044 | 34,212 | 40,380 | 13.48 | 16.45 | 19.41 |
| N | PI2 | Program Assistant II | 2,702 | 3,297 | 3,891 | 32,424 | 39,564 | 46,692 | 15.59 | 19.02 | 22.45 |
| N | PI3 | Program Assistant III | 3,113 | 3,798 | 4,482 | 37,356 | 45,576 | 53,784 | 17.96 | 21.91 | 25.86 |
| E | PS1 | Program Specialist I | 3,294 | 4,019 | 4,744 | 39,528 | 48,228 | 56,928 | 19.00 | 23.19 | 27.37 |
| E | PS2 | Program Specialist II | 3,636 | 4,437 | 5,237 | 43,632 | 53,244 | 62,844 | 20.98 | 25.60 | 30.21 |
| E | PS3 | Program Specialist III | 4,109 | 5,014 | 5,918 | 49,308 | 60,168 | 71,016 | 23.71 | 28.93 | 34.14 |
| E | JT2 | Project Administrator | 5,066 | 6,182 | 7,297 | 60,792 | 74,184 | 87,564 | 29.23 | 35.67 | 42.10 |
| E | JT4 | Project Manager | 5,359 | 6,539 | 7,718 | 64,308 | 78,468 | 92,616 | 30.92 | 37.73 | 44.53 |
| E | JT3 | Project Manager, IT | 6,211 | 7,578 | 8,944 | 74,532 | 90,936 | 107,328 | 35.83 | 43.72 | 51.60 |
| E | JT5 | Project Manager, Senior | 6,965 | 8,498 | 10,030 | 83,580 | 101,976 | 120,360 | 40.18 | 49.03 | 57.87 |
| N | PM4 | Property Manager | 3,113 | 3,798 | 4,482 | 37,356 | 45,576 | 53,784 | 17.96 | 21.91 | 25.86 |
| E | PM6 | Property Manager, Senior | 3,636 | 4,437 | 5,237 | 43,632 | 53,244 | 62,844 | 20.98 | 25.60 | 30.21 |
| E | PF1 | Public Affairs Specialist | 5,263 | 6,422 | 7,580 | 63,156 | 77,064 | 90,960 | 30.36 | 37.05 | 43.73 |
| E | HD1 | Public Health Division Director | 6,855 | 8,364 | 9,872 | 82,260 | 100,368 | 118,464 | 39.55 | 48.25 | 56.95 |
| E | HP1 | Public Health Division Manager | 5,844 | 7,130 | 8,416 | 70,128 | 85,560 | 100,992 | 33.72 | 41.13 | 48.55 |
| E | HN1 | Public Health Nurse I | 3,807 | 4,645 | 5,482 | 45,684 | 55,740 | 65,784 | 21.96 | 26.80 | 31.63 |
| E | HN2 | Public Health Nurse II | 4,185 | 5,106 | 6,027 | 50,220 | 61,272 | 72,324 | 24.14 | 29.46 | 34.77 |
| E | HN3 | Public Health Nurse III | 5,212 | 6,360 | 7,507 | 62,544 | 76,320 | 90,084 | 30.07 | 36.69 | 43.31 |
| N | HP2 | Public Health Personnel Specialist | 3,836 | 4,681 | 5,526 | 46,032 | 56,172 | 66,312 | 22.13 | 27.01 | 31.88 |
| E | HL1 | Public Health Planner | 4,506 | 5,497 | 6,488 | 54,072 | 65,964 | 77,856 | 26.00 | 31.71 | 37.43 |
| E | HL2 | Public Health Planning Supervisor | 4,810 | 5,869 | 6,927 | 57,720 | 70,428 | 83,124 | 27.75 | 33.86 | 39.96 |
| E | HP7 | Public Health Program Coordinator | 4,625 | 5,643 | 6,661 | 55,500 | 67,716 | 79,932 | 26.68 | 32.56 | 38.43 |
| E | HP4 | Public Health Program Manager | 4,810 | 5,869 | 6,927 | 57,720 | 70,428 | 83,124 | 27.75 | 33.86 | 39.96 |
| E | HP5 | Public Health Project and Site Services Administrator | 4,401 | 5,370 | 6,338 | 52,812 | 64,440 | 76,056 | 25.39 | 30.98 | 36.57 |
| E | PB2 | Public Information Officer II | 6,427 | 7,842 | 9,256 | 77,124 | 94,104 | 111,072 | 37.08 | 45.24 | 53.40 |
| E | BC4 | Purchasing Agent | 4,934 | 6,020 | 7,106 | 59,208 | 72,240 | 85,272 | 28.47 | 34.73 | 41.00 |
| E | LD4 | Real Estate Division Manager | 5,448 | 6,647 | 7,846 | 65,376 | 79,764 | 94,152 | 31.43 | 38.35 | 45.27 |
| E | NT1 | Registered Dietitian I | 3,864 | 4,714 | 5,564 | 46,368 | 56,568 | 66,768 | 22.29 | 27.20 | 32.10 |
| E | NT2 | Registered Dietitian II | 4,250 | 5,186 | 6,122 | 51,000 | 62,232 | 73,464 | 24.52 | 29.92 | 35.32 |
| E | PL8 | Resource Conservation Division Manager | 5,929 | 7,234 | 8,539 | 71,148 | 86,808 | 102,468 | 34.21 | 41.73 | 49.26 |
| E | RS8 | Resource Conservation Specialist | 3,219 | 3,928 | 4,636 | 38,628 | 47,136 | 55,632 | 18.57 | 22.66 | 26.75 |
| E | RP2 | Resource Park Ranger | 4,417 | 5,389 | 6,361 | 53,004 | 64,668 | 76,332 | 25.48 | 31.09 | 36.70 |
| E | RP3 | Resource Park Ranger, Senior | 4,823 | 5,885 | 6,946 | 57,876 | 70,620 | 83,352 | 27.83 | 33.95 | 40.07 |
| E | RS2 | Resource Specialist | 3,867 | 4,718 | 5,569 | 46,404 | 56,616 | 66,828 | 22.31 | 27.22 | 32.13 |

## 2016 BOULDER COUNTY CLASSIFICATION SALARY RANGES

| FLSA CODE | Classification | | Monthly | | | Annual | | | Hourly | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | Code | Title | Min. | Mid. | Max. | Min. | Mid. | Max. | Min. | Mid. | Max. |
| E | RS3 | Resource Specialist, Senior | 4,546 | 5,547 | 6,548 | 54,552 | 66,564 | 78,576 | 26.23 | 32.00 | 37.78 |
| N | RS1 | Resource Technician | 3,361 | 4,101 | 4,841 | 40,332 | 49,212 | 58,092 | 19.39 | 23.66 | 27.93 |
| E | RK4 | Risk Analyst | 4,681 | 5,712 | 6,742 | 56,172 | 68,544 | 80,904 | 27.01 | 32.95 | 38.90 |
| N | RK5 | Risk Management Specialist | 3,539 | 4,319 | 5,098 | 42,468 | 51,828 | 61,176 | 20.42 | 24.92 | 29.41 |
| E | RK1 | Risk Manager | 5,423 | 6,617 | 7,810 | 65,076 | 79,404 | 93,720 | 31.29 | 38.18 | 45.06 |
| N | RD2 | Road Maintenance Foreman | 4,951 | 6,041 | 7,130 | 59,412 | 72,492 | 85,560 | 28.56 | 34.85 | 41.13 |
| E | RD4 | Road Maintenance Supervisor | 5,473 | 6,677 | 7,881 | 65,676 | 80,124 | 94,572 | 31.58 | 38.52 | 45.47 |
| N | RD1 | Road Maintenance Worker | 3,117 | 3,803 | 4,488 | 37,404 | 45,636 | 53,856 | 17.98 | 21.94 | 25.89 |
| E | RI1 | Roadway Information Specialist | 4,937 | 6,023 | 7,109 | 59,244 | 72,276 | 85,308 | 28.48 | 34.75 | 41.01 |
| N | SU3 | Security Deputy | 3,356 | 4,095 | 4,834 | 40,272 | 49,140 | 58,008 | 19.36 | 23.63 | 27.89 |
| E | RC3 | Sheriff's Commander | 6,489 | 7,918 | 9,347 | 77,868 | 95,016 | 112,164 | 37.44 | 45.68 | 53.93 |
| N | RC1 | Sheriff's Deputy I | 4,417 | 5,389 | 6,361 | 53,004 | 64,668 | 76,332 | 25.48 | 31.09 | 36.70 |
| N | RC2 | Sheriff's Deputy II | 5,598 | 6,830 | 8,062 | 67,176 | 81,960 | 96,744 | 32.30 | 39.40 | 46.51 |
| E | RC4 | Sheriff's Division Chief | 7,392 | 9,019 | 10,646 | 88,704 | 108,228 | 127,752 | 42.65 | 52.03 | 61.42 |
| E | FL1 | Sheriff's Fleet Manager | 5,999 | 7,320 | 8,641 | 71,988 | 87,840 | 103,692 | 34.61 | 42.23 | 49.85 |
| E | FL5 | Sheriff's Fleet Mechanic | 3,685 | 4,497 | 5,308 | 44,220 | 53,964 | 63,696 | 21.26 | 25.94 | 30.62 |
| E | MA7 | Sheriff's Jail Maintenance Supervisor | 4,520 | 5,515 | 6,509 | 54,240 | 66,180 | 78,108 | 26.08 | 31.82 | 37.55 |
| N | PE6 | Sheriff's Personnel Specialist | 3,773 | 4,603 | 5,433 | 45,276 | 55,236 | 65,196 | 21.77 | 26.56 | 31.34 |
| E | RS4 | Special Projects Coordinator | 5,221 | 6,370 | 7,519 | 62,652 | 76,440 | 90,228 | 30.12 | 36.75 | 43.38 |
| E | SC2 | Substance Abuse Counselor II | 3,475 | 4,240 | 5,005 | 41,700 | 50,880 | 60,060 | 20.05 | 24.46 | 28.88 |
| E | SS1 | Sustainability Specialist I | 3,786 | 4,619 | 5,452 | 45,432 | 55,428 | 65,424 | 21.84 | 26.65 | 31.45 |
| E | SS2 | Sustainability Specialist II | 4,489 | 5,478 | 6,466 | 53,868 | 65,736 | 77,592 | 25.90 | 31.60 | 37.30 |
| E | SP2 | Systems Administrator | 5,301 | 6,469 | 7,636 | 63,612 | 77,628 | 91,632 | 30.58 | 37.32 | 44.05 |
| E | SP8 | Systems Administrator, Senior | 6,170 | 7,528 | 8,886 | 74,040 | 90,336 | 106,632 | 35.60 | 43.43 | 51.27 |
| E | TC1 | Technical Systems Supervisor | 4,474 | 5,459 | 6,443 | 53,688 | 65,508 | 77,316 | 25.81 | 31.49 | 37.17 |
| E | MG4 | Technology Manager | 6,939 | 8,466 | 9,993 | 83,268 | 101,592 | 119,916 | 40.03 | 48.84 | 57.65 |
| N | TT1 | Traffic Control Technician | 4,277 | 5,218 | 6,159 | 51,324 | 62,616 | 73,908 | 24.68 | 30.10 | 35.53 |
| E | MP1 | Transportation Division Manager | 6,587 | 8,037 | 9,487 | 79,044 | 96,444 | 113,844 | 38.00 | 46.37 | 54.73 |
| E | TP1 | Transportation Project Coordinator | 5,987 | 7,305 | 8,622 | 71,844 | 87,660 | 103,464 | 34.54 | 42.14 | 49.74 |
| E | AC3 | Treasurer's Division Manager | 4,868 | 5,939 | 7,010 | 58,416 | 71,268 | 84,120 | 28.08 | 34.26 | 40.44 |
| E | US1 | Undersheriff | 8,350 | 10,187 | 12,023 | 100,200 | 122,244 | 144,276 | 48.17 | 58.77 | 69.36 |
| E | VC1 | Volunteer Coordinator | 3,819 | 4,659 | 5,499 | 45,828 | 55,908 | 65,988 | 22.03 | 26.88 | 31.73 |
| N | WT4 | Weatherization Production Coordinator | 3,994 | 4,873 | 5,751 | 47,928 | 58,476 | 69,012 | 23.04 | 28.11 | 33.18 |
| N | WT3 | Weatherization Supervisor/Inspector | 3,701 | 4,515 | 5,329 | 44,412 | 54,180 | 63,948 | 21.35 | 26.05 | 30.74 |
| N | WT1 | Weatherization Technician | 2,750 | 3,356 | 3,961 | 33,000 | 40,272 | 47,532 | 15.87 | 19.36 | 22.85 |
| N | WT2 | Weatherization Technician, Lead | 3,194 | 3,897 | 4,599 | 38,328 | 46,764 | 55,188 | 18.43 | 22.48 | 26.53 |
| E | WC4 | Web Administrator | 5,135 | 6,266 | 7,396 | 61,620 | 75,192 | 88,752 | 29.63 | 36.15 | 42.67 |
| E | WC1 | Web Administrator, Senior | 5,912 | 7,212 | 8,512 | 70,944 | 86,544 | 102,144 | 34.11 | 41.61 | 49.11 |
| N | WC3 | Web Specialist | 3,776 | 4,607 | 5,438 | 45,312 | 55,284 | 65,256 | 21.78 | 26.58 | 31.37 |
| E | HP3 | WIC Manager | 5,203 | 6,348 | 7,492 | 62,436 | 76,176 | 89,904 | 30.02 | 36.62 | 43.22 |
| E | WF1 | Wildfire Mitigation Specialist | 4,252 | 5,189 | 6,125 | 51,024 | 62,268 | 73,500 | 24.53 | 29.94 | 35.34 |

# CAPITAL EXPENDITURE OVERVIEW

In the 2016 Budget there are many capital expenditure projects in various funds and functions. This section provides details on each of the different types of expenses and the funding sources. The capital expenditures consist of the following major types of expenditures in the Boulder County Budget:

| | |
|---|---|
| **1. Capital Outlay Items – Computing, Equipment and Vehicles** | **$ 4,220,401** |
| **2. Transportation Capital Improvement Projects** | |
| **a. Flood Recovery Projects** | **$ 13,100,000** |
| **b. Transportation Road Projects** | **$ 4,277,118** |
| **c. Subdivision Paving Projects & Incentives** | **$ 2,080,000** |
| **d. Transportation Sales/Use Tax funded Road Projects** | **$ 4,425,191** |
| **e. Trails Projects** | **$ 784,190** |
| **Total Transportation Capital Improvement Projects** | **$ 24,666,499*** |
| **3. Open Space Land Acquisition & Capital Improvement Projects** | **$ 12,741,953*** |
| **4. Capital Expenditure Projects** | |
| **a. Building and Infrastructure Projects** | **$ 5,816,652*** |
| **b. Offender Management Fund—Jail Capital Improvements** | **$ 622,413** |
| **c. Recycling Center Fund – Fire Sprinkler/pavement repair** | **$ 3,281,800** |
| **Total Capital Expenditure Projects** | **$ 9,720,865** |
| **Total Capital Expenditures for 2016** | **$ 51,349,718** |

**See Transportation, Open Space and Capital Expenditure Debt under the "Debt Service" tab*

Capital Expenditures are defined as the purchase of basic assets such as property, fixtures or machinery, but not for day-to-day operations such as payroll, etc. They are budgeted in several different funds. The items and projects are formulated by the respective Elected Officials and Department Heads and formally requested by them during the budget process. There is opportunity for public comment during the advertised public budget hearing for each office or department and at the advertised informal public budget hearing. This occurs before the budget work session held in November, when the budgets are decided. As with any County expenditure, the Board of County Commissioners makes the final decision on the detail of the item or project and the related funding level.

Many of the capital projects for Transportation and Open Space Acquisition are the result of local sales taxes being passed by the voters. There are no direct operating savings from these projects, as collection of the taxes carries the responsibility to implement the projects. There is however, a non-financial impact of safer roads, which are friendlier to alternative modes of transportation, and additional open space that makes Boulder County an even more desirable location in which to live. Many of the impacts from the Capital Expenditure program improve the quality of the environment, such as cleaner air.

*Any associated impacts to operating and personnel budgets are considered during the process. For example, a project may require new staff with associated capital equipment and additional operating dollars. Although the dollars may be budgeted in separate budgets, the total cost is presented in a package to the Board for its decision.*

## 1. CAPITAL OUTLAY ITEMS ($4,220,401) Function – General Government

This budget includes items such as vehicles, copiers, communication equipment, heavy equipment, software and computer equipment. The Board of Commissioners approves these capital items and the associated costs during the budget process. Major changes in specifications cannot be made unless a department chooses to pay the added cost.

The dollars for items are not included in the requesting office or department's budget to be spent at their own discretion. The dollars are budgeted in the Capital Outlay cost center for all of the General Fund and administered

by the Administrative Services Department - Business Operations Division, with the exception of items approved in a Proprietary Fund, where the budgeted amounts reside in that fund.
The Board of Commissioners sets a base for capital outlay in the General Fund as follows:

| | |
|---|---|
| Computing Capital | $1,000,000 |
| Network Infrastructure | $ 281,263 |
| Copiers | $ 60,000 |
| Equipment | $ 140,000 |
| Replacement Vehicles | $ 900,000 |
| Total: | $2,381,263 |

The Board of Commissioners recognizes the necessity to keep up with the rapidly changing pace of technology by dedicating a large portion of the base funding to computing. By providing employees with the proper tools, they empower them to be more productive and to enhance services to the public. The intent is to provide more technical solutions instead of increasing staff to keep up with the growing workload.

For example, in 2016 the county's Capital Outlay budget includes a Pictometry Imagery project which will improve our relational databases with GIS data. Pictometry Imagery provides a valuable aerial photographic resource showing visual amenities that would otherwise not be available through conventional mapping methods. . The database can be shared with the Clerk, Assessor, Land Use, Parks & Open Space, Public Health, Sherriff, Transportation, and IT and the county will see many benefits from the implementation of this project including reduced time spent doing fieldwork and discovery of property improvements .

This one example illustrates the potential for more productivity from employees and for more comprehensive, accurate information on County parcels and properties for easy access by both staff and public inquiry, and to enhance safety responsiveness.

**Process for Computer Requests**

With the help of a consultant, a Strategic Technology plan was adopted by the Board in early 2011. The Technology Resource Advisory Committee (TRAC) was formed to implement the county's strategic technology vision including the use of information technology to increase the capacity and productivity of the County. Their task is to set a course for the County on computer technology, expected levels of service provision, and where technology will lead into the future.

A TRAC subcommittee, the Business Analysis Team (BAT), was formed to help the project originators to develop effective Project Requests and Business Cases. The information developed from the Business Case reviews is used by TRAC to prioritize and recommend projects for funding. Although Project Requests and Business cases may be submitted to the BAT for review any time during the year, to be considered for funding in the upcoming budget the following timeline is suggested for large projects:

| | |
|---|---|
| Project Requests due to the BA team | April 4th |
| Completed Business Cases due to BA team | June 6th |
| BAT Review Process completed | June 20th |
| Recommendations due to TRAC | July 31st |

The Board of Commissioners establishes a minimum base level of funding for this equipment ($1,000,000 for 2016). The committee prioritizes the requests based on need and compliance with the goals and criteria set by the committee. Those items set within the base are considered funded in the coming budget. All items not a part of the base funding are discussed during the budget hearings held in October. The Commissioners make final decisions on funding additional computing equipment during the budget work session in early November.

The Budget Preparation Manual is distributed to all agencies and the Budget Preparation system is opened for requests at the beginning of June. During July, the staff in Purchasing and Information Technology meets with

the requestor regarding any computer requests. During these meetings they determine the equipment configurations and software needs. This is done to help ensure that the user will receive the necessary equipment for their applications and to insure compatibility with County computing systems.

The role of the Purchasing Department is to determine pricing of all equipment requested. A list of the requested computer equipment and proposed locations is given to the Architects. They determine if there is electrical work or cabling needed for LAN connections associated with the requests. If there are electrical needs, they are requested and that cost is budgeted with the associated item. The role of the Information Technology Division is to act as the technical advisor to the users. They work to insure that the budget request fits the need.

**Process for Vehicle Requests**

Vehicle replacements in the General Fund must meet a criterion of 100,000 miles and/or ten years of age, or excessive maintenance costs. Further considerations such as the use of the vehicle and annual mileage are utilized beyond the criteria. In general, the Sheriff's fleet vehicles are also replaced at 100,000 miles due to high quality maintenance provided by their fleet facility. Most vehicles are purchased via a State contract that is usually the lowest available price.

The Purchasing Agent chairs the Fleet Vehicle Committee composed of the Fleet Managers for the County fleet and the Sheriff's Office fleet. Budget staff takes the replacement recommendations of the Committee to the Commissioners for approval. The requesting office or department discusses vehicles not recommended by Budget Staff with the Board of Commissioners during the budget hearings. The Commissioners individually approve any new vehicle requests during the budget work session.

Through the budget staff's discussions with departments and offices, it is determined if some vehicles can be recycled to a less intensive use rather than purchasing a new vehicle. If this approach seems feasible, Budget staff informs the Commissioners. The County Purchasing Agent works with the various vehicle-holding groups to identify which vehicles should be replaced, recycled or removed from the fleet.

**Process for Road Equipment**

Road maintenance equipment is funded in the Road Fund and due to its unique requirements it has its own fixed replacement criteria. The general level of funding is decided during the budget process like all other County equipment. The difference is that specific equipment purchases are decided early in each year, to complement the planned road projects. The Road Fund is appropriated a fixed level of funding during the normal budget process. A general plan of capital equipment and projects is approved. Specific projects and required equipment are decided after all outside revenues from the State and Federal governments are known in the early part of the new budget year.

**Other items**

Other equipment includes all miscellaneous equipment such as office machines and is handled similarly to vehicles except there is no minimum criterion for replacement.

**Impacts on Operating Budgets in 2016 and Future Years**

The capital outlay budget impacts future operating budgets both in future cost avoidance (avoiding expenditures in a future year for capital items, such as motor vehicles and computers, resulting from operating these items at or beyond their useful life), and by service demand for additional new fixed assets to address program expansions and new initiatives.

Funding for technology is expected to increase productivity of the current workforce. It is anticipated that this will keep the demand for increased FTEs low as the workload increases. Managing to control the growth in personnel costs makes a big difference in total expenses since approximately 60% of all General Fund costs are related to personnel.

## 2016 Capital Outlay Budget

| Office/Department | Division | Description | Total Approved |
|---|---|---|---|
| Administrative Services | Business Operations | Replace Pool Vehicle #1989 | 24,500 |
| Administrative Services | Building Services | Replace Architect Vehicle #1926 | 27,500 |
| Administrative Services | Building Services | Replace Custodial Vehicle #72 | 28,900 |
| Administrative Services | Building Services | Replace Facilities Vehicle #39 | 41,000 |
| Administrative Services | Building Services | Replace Facilities Vehicle #61 | 41,000 |
| Administrative Services | Building Services | New Facilities Truck with Plow | 41,000 |
| Administrative Services | Building Services | Replace Security Vehicle | 24,500 |
| Administrative Services | Building Services | Replace Snow Brush/Mower for 33rd | 40,800 |
| Administrative Services | Building Services | New 50' Man Lift for St. Vrain | 27,000 |
| Administrative Services | Information Technology | Meeting Room A/V Equipment | 10,000 |
| Administrative Services | Information Technology | Secuity Camera Systems | 60,000 |
| Administrative Services | Information Technology | Server Replacement | 167,000 |
| Administrative Services | Information Technology | Disk Space Storage | 160,000 |
| Administrative Services | Information Technology | Copier Replacement | 60,000 |
| Administrative Services | Information Technology | Annual PC Replacement | 418,504 |
| Administrative Services | Information Technology | UPS Battery Replacement | 30,000 |
| Administrative Services | Information Technology | Network Replacement | 280,000 |
| Administrative Services | Information Technology | Public Website Replacement | 160,000 |
| Administrative Services | Information Technology | Enterprise Storage Replacement | 650,000 |
| Administrative Services | Printing & Mailing | Postage/Mail Machine | 15,759 |
| Administrative Services | Resource Conservation | Transfer Station and Event Vehicle | 29,500 |
| Administrative Services | Resource Conservation | Recycled Materials Toters | 6,858 |
| Assessor | Administration | Pictometry Imagery | 379,743 |
| Board of County Commissioners | BOCC | Replace Hybrid Unit #001 | 24,500 |
| Community Services | CJS - Adult Services | CJS Case Management | 167,993 |
| Coroner | Coroner | Coroner Response Vehicle | 32,900 |
| District Attorney | District Attorney | Phase I & II Discovery Process | 45,732 |
| Housing & Human Services | Administration | 3400 Broadway Family Visitation Video Equip | 25,825 |
| Land Use | Administration | 2016 Ford Escape 4WD | 24,500 |
| Parks & Open Space | Fairgrounds | Fairgrounds Public WiFi | 20,000 |
| Parks & Open Space | Administration/Pool | Replace Vehicle #2636 | 24,500 |
| Parks & Open Space | Administration/Pool | Replace Pickup #2626 | 35,300 |
| Parks & Open Space | Administration/Pool | Replace Pickup #2600 | 40,700 |
| Parks & Open Space | Administration/Pool | Replace Pickup #2335 | 44,625 |
| Parks & Open Space | Administration/Pool | Replace Pickup #2605 | 51,345 |
| Sheriff's Office | Operations | Digital Content Management (Body Cameras) | 331,480 |
| Sheriff's Office | Fleet Maintenance | 2016 Ford Interceptor Unit #600 | 40,254 |
| Sheriff's Office | Fleet Maintenance | 2016 Ford Interceptor Unit #601 | 37,785 |
| Sheriff's Office | Fleet Maintenance | 2016 Ford Interceptor Unit #602 | 37,785 |
| Sheriff's Office | Fleet Maintenance | 2016 Chevy Tahoe Unit #630 | 46,911 |
| Sheriff's Office | Fleet Maintenance | 2016 Chevy Tahoe Unit #631 | 37,178 |
| Sheriff's Office | Fleet Maintenance | 2016 Chevy Tahoe Unit #632 | 46,911 |
| Sheriff's Office | Fleet Maintenance | 2016 Chevy Tahoe Unit #633 | 48,043 |
| Sheriff's Office | Fleet Maintenance | 2016 Chevy Tahoe Unit #634 | 46,911 |
| Sheriff's Office | Fleet Maintenance | 2016 Jeep Cherokee Unit #635 | 25,395 |
| Sheriff's Office | Fleet Maintenance | 2016 Ford F-350 Unit #640 | 47,784 |
| Sheriff's Office | Fleet Maintenance | 2016 Ford F-550 Unit #647 | 83,261 |
| Sheriff's Office | SWAT, K9, Bomb Squad | SWAT Ballistic Helmets | 13,693 |
| Sheriff's Office | Fleet Maintenance | SWAT Hearing Protection | 37,393 |
| Sheriff's Office | Fleet Maintenance | SWAT Vests | 60,386 |
| Transportation | Administration | Stormwater Program Admin - New Equipment | 2,117 |
| Transportation | Fleet Services* | Floor Mounted Drill Press | 2,500 |
| Transportation | Fleet Services* | Hybrid Approved A/C Recycling Machine | 3,730 |
| Transportation | Fleet Services* | Parts Washer Replacement | 9,400 |
| **Total 2016 Capital Outlay Budget** | | | **4,220,401** |

**Unlike most capital items (which are budgeted in the Capital Outlay cost center of the General fund) the items identified above are budgeted in the Fleet Services Fund (075) which is a proprietary, internal services type fund.*

## 2. TRANPORTATION CAPITAL IMPROVEMENT PLAN (CIP) $24,666,499 Function – Transportation/ Capital Building Projects

**Overview**

Budgets for projects are presented at a high level during the budget hearings. The Transportation Department Director is responsible for Road Maintenance and Transportation Projects and determines general amounts needed for each function. The Board of Commissioners determines the amount of property and specific ownership tax revenues that will be used to support the functions. Specific projects and capital equipment for roads are decided after budget adoption when the funding is set. Transportation projects are funded with a combination of Property Tax, Specific Ownership Tax, Highway Users' Tax and other revenues (including the use of fund balance where necessary) in the Road Fund; a voter-approved Sales and Use Tax in the Road Fund which is available only for specific projects that were included in the ballot; and a voter approved Sales and Use Tax in the General Fund (Trails), as described in more detail below.

The Board of County Commissioners has maintained a fairly even level of tax base funding for the Road Fund over the past years and plans to continue it in the future. Property taxes and specific ownership taxes provide a steady base of funding for the Road Fund. For Property Tax, the fund has a constant mill levy, so the only variable in property tax revenue is a change to the Assessed Valuation over time. This has increased by 18.7% compared to the value used to support the 2015 budget. The 2016 tax year is based on reappraisal year for the Assessed Valuation, (reappraisal is done on a biennial basis by State Statute), and reflects the recovery from the 2008 recession in the County's value of real property- and changes in Personal Property (which is re-appraised annually). While the Assessed Valuation is based on data from 2014-2015, the Specific Ownership Tax revenue is receipted in real time and since it is based on the depreciated value of motor vehicles, is affected mostly by new car sales, which is increasing substantially due to an increase in new car sales resulting for the recovery from the 2008/2009 recession.

In early 2009, the Colorado Legislature passed a bill to create a new revenue source for Transportation. The FASTER (Funding Advancement for Surface Development and Economic Recovery) revenue is budgeted to collect state-wide $250 million annually, mainly through vehicle registration fees. This revenue is collected at the County Clerk and Recorder's Office then sent to the State department of Revenue where it is allocated by the same formula as Highway User Tax Fund (HUTF) revenues. This revenue stream adds over $950,000 to the Boulder County Road and Bridge Fund, and will be receipted at the County in the HUTF revenue stream. This will add funding for Transportation, and is designated to projects in the 2016 year.

One significant new addition to the Road Fund projects is Flood Recovery. This follows the September 2013 floods which is presented in the Budget Message and caused major damage to transportation infrastructure that was still in the stages of being assessed as this budget was adopted. Estimates put the total cost of recovery at the time to be in excess of $191 million, with no new tax funding. The 2016 budget includes over $13.1 million of flood recovery projects funded primarily from planned reimbursements from FEMA, Federal Highways (FMHA) and the State of Colorado. This represents the first 6 months of planned expenditures only, and will be updated in the middle of 2016 as more information becomes available on the second half-year planned flood projects.

There are five primary funding sources in the 2016 Adopted Budget for Transportation and Trails Projects / Capital Equipment. Unless otherwise stated, these are budgeted into the Road and Bridge Fund.

- Flood Recovery: This addresses the initial phase of recovery from the September 2013 floods (see the Budget Message for further description of the flood and it's impacts on the County), and is based on project planning from the Transportation department. The majority of this cost should be reimbursable from FEMA, FHWA or the State of Colorado, although the County will need to carry the expenditure to allow for the delays in the reimbursement process. This is budgeted for 2016 to be **$13,100,000**

- Road and Bridge Projects: This second group of capital expenditures is funded each year from a combination of property tax to be levied into the fund and specific ownership tax to be allocated to the fund (both through the Treasurer), Highway Users' Tax Fund allocations from the State and various other revenues (intergovernmental or other) which are all budgeted to be receipted. These funding sources as applied to capital projects total **$4,277,118** for the 2016 adopted budget. (These revenues also fund expenditures other than capital projects, including Road Maintenance which is non-capital maintenance of the County's transportation infrastructure) The capital expenditure portion is allocated at the Transportation Director's discretion between actual road and infrastructure projects, and capital equipment. All expenditures funded by the revenues listed above are restricted by various State Statutes that govern the use of property tax levied into the Road Fund, FASTER revenues, and Highway Users' Tax (a tax on fuel consumption) for which an annual expenditure report needs to be filed with State to ensure continuance of the revenue. The planned project list is included in this section of the document. One particular impact of these statutes is the share-back to incorporated cities in the County based on one-half of the total fund mill levy and the assessed valuation of each of the cities.
- The third primary funding source in the Road and Bridge Fund is an 85% portion of a 0.1% Sales and Use Tax. In November 2001, the voters approved an increase in the county sales and use tax of 0.10% for seven years to fund transportation and trails projects. The tax went into effect on July 1, 2002 and expired on June 30, 2009. The tax was renewed for another 15 years by voters in November of 2007, that continuation began on July 1, 2009 and is at the same rate of 0.1% (85% of the revenue is receipted in the Road Fund for Transportation projects, with 15% deposited into the General Fund for Trails) until expiration on June 30, 2024. For the 2016 year, the Road and Bridge Fund portion of the tax is budgeted to yield **$4,425,191**, based on a projection that this revenue will increase by 5% over the 2015 budget. This increases the funding available for transportation projects. The Transportation Director and staff work each year on a list of potential projects with the municipalities. The ballot issue defines the use of this revenue, which includes specific road projects. Because it is restricted by the ballot issue that created it, there is no option but to utilize this revenue for the intended capital expenditure purposes, while considerations regarding the impacts on future years' operational expenditures are considered where possible. The planned project list is included in this section of the document.
- The fourth category is assigned to the rehabilitation of unincorporated county sub-division roads, and is budgeted for 2016 at **$1.3 million.**
- The fifth category of funding administered by the Transportation Department is Trails, budgeted in the **General Fund** as defined in the ballot issue referenced above. This is funded by the 15% remaining of the 0.1% sales and use tax referred to above, and similarly was approved for renewal for 15 more years commencing on July 1, 2009 (the sales and use tax resulting from the original ballot measure expired on June 30, 2009). This totals **$784,190** budgeted in 2016.

When the Board of Commissioners decides on a local funding level during the budget work session, it is usually a flat amount from year to year. The Transportation Director and staff are directed by the Commissioners to refine the scope of projects within the allocated budget amount. There is opportunity for public comment on the projects. The Commissioners give direction to the Transportation Department on which projects to proceed and/ or which projects need further refining. Many of the projects have been planned with the assistance of the public through community meetings where the projects are proposed and discussed. The intent of this tax funded capital program is to improve transportation infrastructure and the consequential quality of life for all Boulder County residents.

The Transportation staff presents an overview of projects to the Commissioners with budget amounts and funding sources attached to the various projects, County revenues, local revenue from State Bridge funds and various Federal funds. Other sources of revenue may include UDFCD (Urban Drainage Flood Control District), and/or other local governments who will participate with the County on a project, and in this 2016 budget additional revenue from Flood Reimbursements.

The Adopted Budget does not include additional projects or total project levels which may be funded by State, Federal, or revenues from local entities other than the County, other than the projects referred to in the above discussion for Flood Recovery, which are largely funded from budgeted reimbursements. When the outside sources of revenue for a project are committed, a supplemental appropriation to the Road Fund is required. This does not affect the County contribution since the additional grant revenues will offset any increase in project expenditures.

**Project Identification & Process for Current and Future Budgets**

A brief description of the process of developing the draft CIP for consideration by the Board of Commissioners is as follows: The County Transportation staff begins by reviewing pavement, bridge, striping, guardrail and minor structures management systems and staff-level reviews to determine priorities and consulting with the staffs from the cities and towns within the County. Prior to developing the draft CIP, staff visits with city and town representatives to discuss their needs and to brief them on County staff recommendations. The County goal is to identify projects that are necessary to maintain the long term viability of the County transportation system and to implement projects identified for funding through the sales and use tax ballot issues. Some projects that closely align with the policies of the Denver Regional Council of Governments (DRCOG) may be pursued directly by the County in its requests for State and Federal funding. A public hearing is held by the Board of Commissioners to receive comment on the capital projects to be funded in the upcoming year. The Board of Commissioners approves the CIP plan following input from the public and the Transportation Director. A notable change in the 2016 budget to this process is the addition of flood recovery projects that are included in the CIP.

**Transportation Budget Decisions - Impact on Operating Budgets in Current and Future Years**

The most significant amount in capital expenditures is the continuation of transportation recovery work related to the September 2013 flood, a $217 million project over five years (2016 is the third full year) that was not planned as a capital project to mitigate future maintenance costs. The majority of the work is anticipated to be reimbursed from FEMA, FHWA and/or the State of Colorado over time. There are no specific analyses as to the impact on future operational budgets for much of capital expenditure as the roads and bridges were in good condition before the flood. County transportation staff are working to make the infrastructure more resilient to unknown future flooding events, which will have an unquantifiable savings on future flood recovery expenditures.

The portion of the capital expenditures that is called “Road and Bridge Projects” is determined annually by the Transportation Director and staff, and approved by the Commissioners. The amount ($4,277,118) is determined by the available projected revenue in the Road and Bridge Fund after Road Maintenance and other mandatory costs are taken into consideration.

A significant portion of the projects are funded by a 0.1% sales and use tax, which is budgeted at 85% of the yield of the 0.1% rate of Sales and Use Tax in the Road and Bridge Fund (referred to as “Sales Tax projects), and a further 0.15% in the General Fund (referred to as “Trails Projects”). This tax was authorized by voters originally in 2001, and renewed in 2007 in a subsequent ballot measure. As a part of that process the voters approved a list of specific projects on certain roads, bridges and trails, which will guide the project allocation process through the life of the tax. These projects are mandated to the County by the voters, and are not necessarily linked to any operational budget savings or impacts in future years. However, as the various roadways and bridges are improved there will be a saving in maintenance and repair of those assets over time.

A capital expenditure in transportation is any expenditure that serves to increase the capacity and efficiency of the transportation infrastructure, whether by reducing travel times, improving access, creating capacity for more passenger and goods traffic, reducing costs, or reducing adverse safety and environmental impacts. For the most part the benefit/cost of improvements to the transportation system relate more to savings in time and safety-related costs external to the project-cost model.

Capacity projects (including bike and transit) widen the rent curve for properties surrounding a facility by decreasing the distance between destinations. Safety projects reduce the non-time related costs of travel (accidents, repairs, damages).

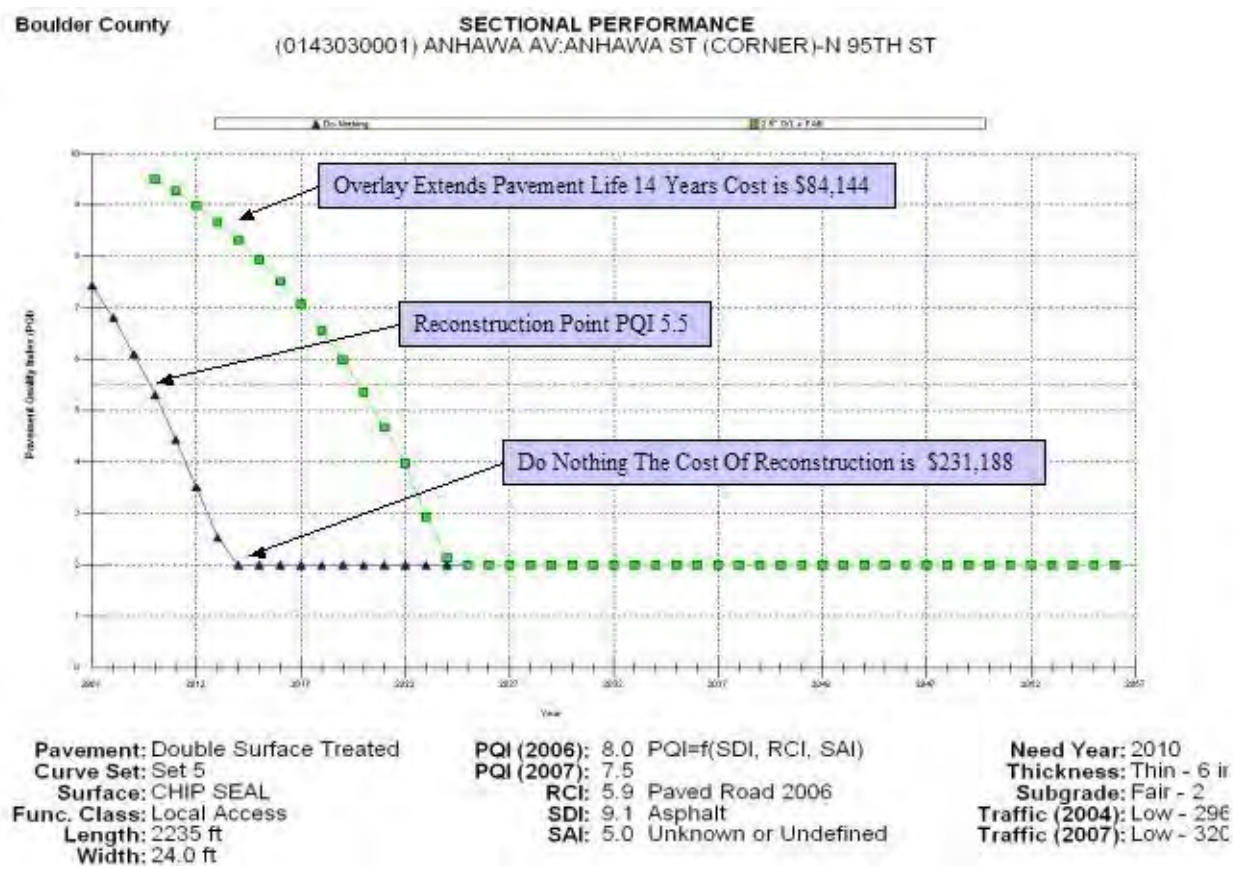
Overlays are probably our best "bang-for-the-buck," as far as project cost versus maintenance costs. However, even these considerable savings in maintenance are swamped by cost savings that are external to the model such as vehicle repairs, damaged freight, injures, etc.

Unlike capital expenditures for a new building that will require additional maintenance and facilities expenditures in future years, as well as consuming additional utilities that must be paid for, transportation capital projects serve to keep future maintenance costs contained, as they either correct deficiencies in additional infrastructure or provide new systems that require little maintenance in the near future. Newly constructed infrastructure also has the advantage of reducing wear and tear on motor vehicles, further decreasing the extended maintenance costs to the users of the system.

Boulder County takes pride in its mission to invest in the improvement of the quality of life for residents. As discussed above, a significant portion of the funding stream for capital projects comes from a voter-approved designated sales and use tax specific to capital expenditures. These projects were defined in the ballot issue (subject to available funding over the life of the tax), and are not subject to separate financial scrutiny. However, the county transportation infrastructure management systems incorporate the benefits received from the projects funded through the sales tax.

**The capital funding to maintain road and bridge infrastructure will mitigate future year expenditures on deferred maintenance, which is anticipated to be greater in future years than expending these funds in 2016.**

A chart representing the analysis done on sectional performance representing the cost of a new overlay on a street versus the higher ongoing maintenance cost of not investing the capital expenditure is shown on the adjacent page. Transportation engineers are consistently doing these analyses to ensure that capital funds are invested in the transportation infrastructure in the most effective and efficient way possible.



In presenting a capital projects list to the Commissioners and the public, the Transportation Department has incorporated the Boulder County initiatives of Sustainability, Collaboration, and Public Service. These initiatives translate into seven goals, listed below, that are incorporated into the projects:

1. Long Term System Maintenance Needs
2. Implement the Sales Tax Projects
3. Improve Project Delivery Timelines
4. Multimodal/Sustainable Transportation
5. Long Range Planning
6. Budget Transparency
7. Stabilize Fleet Budget

**2016 Transportation Department Road and Bridge Fund and Transportation Sales Tax Fund Project List**

Major items of the 2016 budget include ongoing repairs to County transportation facilities damaged by the September 2013 flood; improvements to County roads, bridges, and intersections; improved transit service along the high-priority transit routes; bike and pedestrian projects; and on-going transportation demand management (TDM) programs.

The budget includes funding for repaving of eleven miles of county roads and for on-going transportation maintenance and improvement programs such as roadway striping, minor structure repair, concrete sidewalk repair, and funding to address neighborhood traffic issues, and capital equipment replacements.

**1. Flood Repairs**

- Road Reconstruction. Final reconstruction of Geer Canyon Drive; Lefthand Canyon Drive; Longmont Dam Road; Valmont embankment; ; and Four Mile Canyon Drive above Gold Run Road to complete repairs of flood damage to those facilities.
- Bridge Repairs. Replacement of Sunset Bridge over St Vrain Creek and Logan Mill Bridge over Four Mile Creek. Repairs to East County Line Road over Boulder Creek, 63rd over St Vrain Creek, 83rd over the Little Thompson and Apple Valley Road over St Vrain Creek.
- Minor Structure Replacements. Replacement of structures at Salina Junction; Dillon Road at Rock Creek; 71st Street over the Lefthand Ditch and at two locations along Lefthand Canyon Drive.
- Design for Road and Bridge Flood projects. Continue design efforts for James Canyon Drive; Four Mile Canyon Drive; Gold Run Drive; Wagonwheel Gap Road; wall repairs to Sugarloaf Road andthe Old South St Vrain Bridge. .

**2. Roadway / Intersection Construction**

- Stone Canyon Drive / Highway 36 Intersection/Main Street Improvements. Provide funding to the Town of Lyons as match for the federally-funded Main Street Improvement Project and US36 / Stone Canyon.
- Brainard Lake Road Reconstruction. Reconstruction of 2.5 miles of Brainard Lake Road in partnership with the USDOT Colorado Access Program and the US Forest Service.
- Priority Overlays / Resurfacing. Overlay ten miles of road and chip seal approximately 16 miles of road consistent with the County long-term resurfacing plan, including portions of 75th Street and 76th Street from Lookout to South Boulder Road; the County portion of Arapahoe Road either side of 119th Street; and Flagg Drive. Surface repairs to East County Line Road north of Erie and Valmont between 51st and 75th streets
- Repaving of Community Use Roads. Pavement rehabilitation of approximately 1 mile of community-use roads within unincorporated county subdivisions.

**3. Bikeway and Pedestrian Projects.**

- Us36 Bikeway. Provide funding to the Colorado Department of Transportation for the construction of the Boulder County portion of a 12-mile bikeway along US36 from Boulder to Louisville and for the construction of a bicycle/pedestrian underpass between the bikeway and Highway 170 in the Town of Superior.
- Highway 119 Pedestrian Underpass – South of Hover Road. Provide funding to the City of Longmont for construction of a federally-funded pedestrian underpass under Highway 119 at the entrance to Longmont.

**4. Major Bridge Replacements / Minor Structure Replacements**

- Replace "at-risk" minor structures. Replace structures from the "At-Risk" structures list with adequate conveyance to handle ten year storm event. Planned projects include 53rd Street at the Supply Ditch and 83rd Street at Dry Creek No. 2 .

**5. Transit Services**

- Continued support for the "Y" Route and the BOLT in cooperation with RTD.
- FLEX Transit Link to the North Front Range. Continued support for service linking Boulder County with communities within the North Front Range.
- CLIMB to Gold Hill and Jamestown. Continued support for limited transit service between Boulder and Gold Hill.

**6. Transportation Demand Management Programs**

- Countywide Transit Education and Pass Support Program (CTEPS): Continue program to encourage transit use throughout the county. Provide transit education and pass support for communities and employers who join the RTD Eco Pass program.
- Longmont Free Pass Program. With the city of Longmont provide free local transit service within the City of Longmont.

**7. Planning and Design for Capital Projects**

- South Boulder Road / 120th Street Bridge (in Lafayette). Continue design and public process for improvements to South Boulder Road from Malory Street to 120th Street in partnership with the City of Lafayette and the Urban Drainage and Flood Control District (UDFCD). Finalize design for the 120th Street Bridge over Coal Creek for construction in 2016.
- 95th Street Reconstruction – Longmont to Lafayette. Design a full road replacement including operational and multimodal safety improvements at the Valmont and Isabelle Road intersections. Add turn-lanes, road shoulders to entire project area and add traffic signals or intersection control to at least one of the two intersections.
- 71st Street Shoulders and Multi-use Path Improvements. Continue design and public process for the reconstruction of 71st Street from Lookout Road to Highway 52. Includes design of new federally-funded multi-use path from Lookout Road to Winchester Circle.
- Boulder Canyon Trail Extension: Design the extension of the Boulder Canyon trail to Chapman Drive/Betasso Link Trail.

**8. Neighborhood Quick Response Program.** Continue program to work with neighborhoods on mitigating specific traffic and safety issues in a timely and direct manner.

**9. Capital Equipment Replacements**: Replace vehicles and equipment for road maintenance activities.

**2016 Trails Fund (General Fund) Project List**

The 2016 Budget includes funds for construction of new Regional Trail connections to complete a critical connection on the Longmont-to-Boulder Trail between Gunbarrel and the City of Boulder Reservoir and a new connection between the Four Mile Creek Trail and Cottontail Trail.

**1. Trail Construction**

- Longmont-to-Boulder (Lobo) Trail. Construct new trail connection between Gunbarrel and the Boulder Reservoir in the City of Boulder, including crossing of Boulder / Lefthand Ditch, the BNSF railroad, and Highway 119.

- Longmont-to-Boulder (Lobo) Trail - Four-Mile Trail Railroad Underpass (Boulder). Provide new trail connection between the City's Four Mile Creek Trail and the Cottonwood Trail

**2. Planning and Design**

- UP Rail Trail Master Plan – City of Boulder to Town of Erie. Begin a Trail Master Planning process for a potential new trail connection along the historic Union Pacific Railroad Corridor.
- Longmont-to-Boulder Trail - Williams Fork On-Street Connection. Provide on-street multi-use pathway connection along Williams Fork Trail Drive to connect the LOBO Trail to the Gunbarrel sidewalk system.

## 3. OPEN SPACE AND TRAILS ACQUISITION PROJECTS ($12,741,953)
## Open Space CIP Funds I and II, General Fund Parks & Open Space Department and Conservation Trust Fund/ Function – Conservation

**Overview**

A high priority for Boulder County is the acquisition of open space. **Goal number 3 in the County Strategic Plan is to preserve, protect and enhance the natural resources of Boulder County.** The County budget includes several areas where land acquisition is funded. The largest budgets are in the two Open Space Capital Improvement Funds that contain bond proceeds and/or sales and use tax revenue. Other major areas are 1) Land Acquisition in the Parks and Open Space Department budget in the General Fund, which is funded through property tax and 2) The Conservation Trust Fund which is funded from the State Lottery.

Voter approval of ballot issues for dedicated sales taxes, tax extensions and for bond issuance in 2010, 2007, 2004, 2000, 1999, 1997, 1995 and 1993 has provided substantial revenues for open space land acquisitions.

Boulder County contains a unique variety of prairie, forest and tundra environments. Rolling plains of 4,900 foot elevations cover the eastern one-third of the County while the Continental Divide and mountain peaks in excess of 13,000 feet from the western boundary.

In order to preserve some of this special landscape for future generations, work on a Boulder County Open Space Plan was begun in the early 1960's. Open Space needs were identified and a long-range program for preserving unique habitat, land forms, urban buffers, agricultural land, and recreational and cultural resources was established.

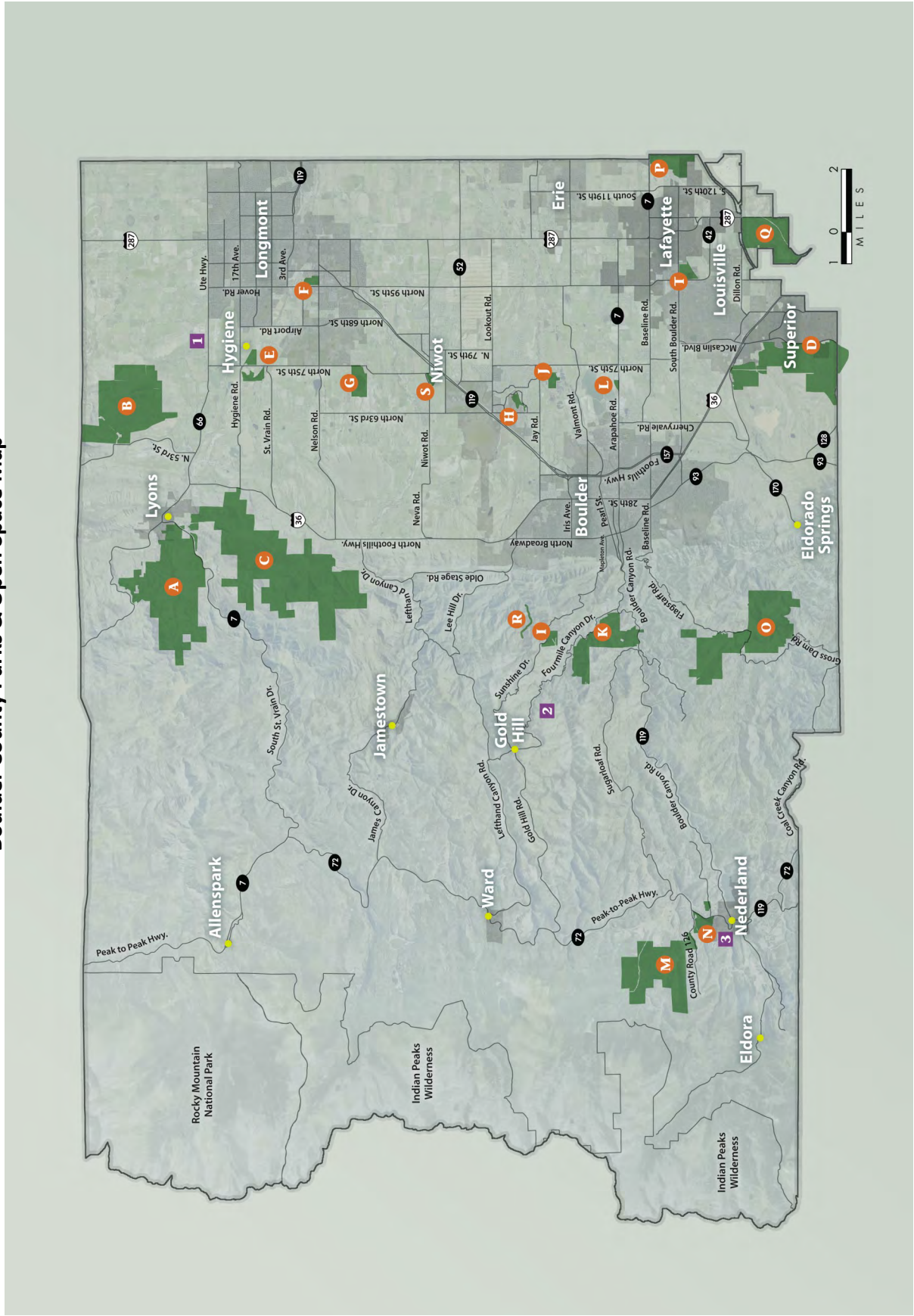
Today, the Parks and Open Space Department oversees 103,118 acres of preserved open space land (including approximately 40,000 acres of conservation easements) and 117 miles of trails located throughout the county. Along with these lands, the county owns water rights valued at roughly $70 million. Roughly half of County open space lands are located on the plains, and half are in the foothills and mountains.

Many areas that are open to the public, in natural settings with limited development, offer excellent outdoor recreation opportunities for all county residents and visitors. In most of the county-managed open space only a minimum level of development is provided. Multiple-use trails, picnic sites, restrooms, parking lots, and some fishing and boating facilities typify that development. Uses include picnicking, hiking, fishing, horseback riding, bicycling and cross-country skiing. Camping is permitted only at the County Fairgrounds campground facility. Much of the land that is not used for recreation is leased for agricultural purposes.

The County has approximately 25,000 acres of agricultural properties, managed in partnership with agricultural tenants. In 2015, the county has leases with 80 farmers and ranchers on 120 agricultural properties. Agricultural lands are managed in accordance with the County's Cropland Policy, adopted in 2011.

The county owns or has conservation easements on many other open space parcels that have been preserved for agricultural and environmental purposes.

## Boulder County Parks & Open Space Map



# Boulder County Parks & Open Space Areas

Following is a list of Boulder County owned land that is open to the public. Detailed information including maps, resources, recommended activities and events may be obtained from the Parks and Open Space Department at (303) 678-6200 or on their web site at www.BoulderCountyOpenSpace.org.

**Museums:**

| | |
|---|---|
| **1. Agricultural Heritage Center** | Lohr-McIntosh Farm, 8348 Ute Highway 1.5 miles west of Hover in Longmont |
| **2. Wall Street Assay Office Museum** | 6352 Fourmile Canyon Dr. west of Boulder |
| **3. Nederland Mining Museum** | The Nederland Mining Museum is located at 200 N. Bridge Street |

**Trails:**

| | |
|---|---|
| **A. Hall Ranch Open Space** | West of Lyons 1 mile on Hwy 7 |
| **B. Rabbit Mountain** | 2 miles east of Lyons off Highway 66 on North 53rd Street |
| **C. Heil Valley Ranch Open Space** | South Trailhead: 8 miles north of Boulder off Lefthand Canyon Drive<br>North/Picture Rock Trailhead: Just south of Lyons on Red Gulch Road |
| **D. Coalton Trailhead** | At the turn-about intersection of Coalton Road and McCaslin Blvd. |
| **E. Pella Crossing** | Closed due to the 2013 Flood until further notice. |
| **F. Boulder County Fairgrounds** | Southwest Longmont at intersection of Hover and Nelson Roads |
| **G. Lagerman Reservoir** | 4 miles southwest of Longmont on Pike Road |
| **H. Twin Lakes** | Nautilus Drive off of 63rd in Niwot |
| **I. Bald Mountain Scenic Area** | 5 miles northwest of Boulder on Sunshine Canyon Drive |
| **J. Walden Ponds Wildlife Habitat** | 5 miles northeast of Boulder on 75th Street |
| **K. Betasso Preserve** | 6 miles west of Boulder off Sugarloaf Road in Boulder Canyon |
| **L. Legion Park** | 3 miles east of Boulder on Arapahoe Road |
| **M. Caribou Ranch Open Space** | 2 miles north of Nederland off of County Road 126 |
| **N. Mud Lake Open Space** | 1.5 miles north of Nederland on County Road 126 |
| **O. Walker Ranch Open Space** | Southwest of Boulder 7.5 miles on Flagstaff Road |
| **P. Coal Creek Trail** | Access on Highway 42, just west of the Louisville Cemetery, or on South Public Road. |
| **Q. Carolyn Holmberg Preserve at Rock Creek Farm** | Northwest of Broomfield 1 mile south of the intersection of South 104th Street & Dillon Road |
| **R. Anne U. White Trail** | Closed due to the 2013 Flood until further notice. |
| **S. Dodd Lake** | West of Niwot on Niwot Road and North 73rd Street |
| **T. Harney-Lastoka Open Space** | Between Lafayette and Louisville on CO-42. |

**Others not pictured on Map:**

| | |
|---|---|
| **Beech Open Space** | North of Boulder 3 miles off Highway 36 at Neva Road |
| **Lefthand Valley Grange** | Central Niwot at the intersection of 83rd Street and Niwot Road |
| **LoBo Trail** | Many access points between Boulder and Longmont |
| **Niwot Trails** | North of Highway 52 (Mineral Road) on 79th Street |
| **Rock Creek Trail** | Access from Coalton Trailhead or Carolyn Holmberg Preserve Trailhead |
| **Two Creeks Open Space/Flagg Park** | 1 mile east of Lafayette on Flagg Drive |

**Funding For Open Space – Overview and History**

Properties are acquired by purchase, lease agreements, subdivision and trail dedications, donations, conservation easements, and intergovernmental agreements. Funding for acquisition and management of these lands has come primarily from the sale of bonds and the sales and use tax. In addition, a significant amount ($3.5 million) is from property tax dollars in the General Fund, and several hundred thousand dollars a year is received through the State lottery, which is in the Conservation Trust Fund. See the Debt Service Section for details of how these revenues pay off existing Open Space bond debt.

In the November 1999 election, the voters approved a ten year extension for an existing .25% sales and use tax pushing the expiration date out to 2019. Also approved was the bonding authority for an additional $35 million. The bonds were sold in January 2000 and supplementally appropriated to the budget.

In the November 2000 election, the voters approved a continuance of the .10% sales and use tax used for Recycling to be used for Open Space acquisitions. The voter approval extended bonding approval for an additional $80 million. Bonds were sold in 2001 and 2002 for $80 million to continue land acquisition. Voters authorized an additional extension of this sales and use tax in the November 2007 election. This tax revenue was due to expire on December 31, 2009, and the related debt service was retired at that time in the Open Space CIP I Fund. Bonds were sold on this revenue in 2008 with capitalized interest funding the debt service charges up until December 31, 2009. This newly extended sales and use tax is now a resource in the Open Space CIP II Fund, where it funds debt service on the 2008 Bond, plus some land maintenance programs.

In the November 2004 election, the voters approved an additional 0.10% sales and use tax for open space acquisitions and land maintenance. Bonds were sold during 2005 to support the ongoing acquisition program.

In the November 2010 election, the voters approved a new 0.15% sales and use tax for open space acquisitions. Revenue bonds were sold during 2011 supported by this tax revenue. This sales and use tax is now a resource in the Open Space CIP I fund, where it funds debt service on the 2011 bond and land maintenance programs.

Detailed information about bond issues and repayments can be found in the Debt Service section and the supporting revenues from sales tax are detailed in the Revenue section.

**2016 Capital Funding- Open Space Acquisition and Maintenance**

The following information is exclusive of any debt service funding that is found in the relevant section of this book. The major impact on the Open Space funds is an increase in sales and use tax collections, since this is the largest source of funding for the program. The Sales and Use tax collections improved during the 2015 fiscal year and are estimated to be 4% higher than 2014 actual collections, with an additional 4% increase projected for 2016.

- **OPEN SPACE CIP I FUND ($6,633,905)**
    - OPEN SPACE CIP I FUND – OS 2005. This funding is from the 0.1% Sales and Use Tax revenue approved by voters in 2004, and which began on January 1 2005. The voters authorized one-tenth of this revenue to be dedicated to Land Maintenance through 2026. This funding provides for the capital cost of maintaining the open space and is budgeted for $1,689,038 in 2016.
    - OPEN SPACE CIP I FUND – OS 2011. This funding is from the 0.15% Sales and Use Tax revenue approved by voters in 2010, and which began collections on January 1, 2011. The 2016 budget includes $490,000 for the CIP package, $2,454,867 for land options and $2,000,000 for land acquisitions that were anticipated to be unexpended in 2015 and were re-appropriated in the 2016 adopted budget.
- **OPEN SPACE CIP II FUND – OS 2008 ($705,006).** This includes the amount appropriated from the .10% Sales and Use Tax revenues which are surplus to the debt service requirement on the 2008 Bond.
- **CONSERVATION TRUST FUND ($1,854,655).** This funding consists of anticipated revenues from the Colorado Lottery along with the related interest, and $1,450,000 for land acquisitions that were anticipated to be unexpended in 2015 and were re-appropriated in the 2016 adopted budget. The Colorado Lottery proceeds are distributed to local governments and restricted by State Law to recreational purposes, including land acquisition for that purpose.
- **GENERAL FUND- PARKS AND OPEN SPACE ($3,548,387).** The General Fund base budget includes this appropriation for land acquisitions, and is funded primarily from Property Tax and other revenues in that fund.

The Commissioners, the Parks and Open Space Director and staff continually review an ongoing land acquisition plan. The execution of the plan is subject to the current owners' ability or intent to sell land and the market price of that land. In this desirable environment to live, it has been long recognized that land prices escalate at a faster rate and contribute to a greater cost of acquisition than the debt service on the bonding that has occurred.

When the Board of Commissioners decides on funding levels for Capital Improvement Projects during the budget work session, it is usually a flat amount from year to year. The Parks and Open Space Director and staff are directed by the Commissioners to refine the scope of projects within the allocated budget amount after budget adoption.

**The Boulder County Comprehensive Plan**

The Boulder County Comprehensive Plan is a Land Use document that guides future development in the County including the location of open space buffers, wildlife/natural corridors, transportation corridors and zoning. It is reviewed approximately every five years, and is the document which provides the overarching guidance for managing the County's Open Space Program. The Environmental Resources Element was completed in 2013. A copy of the Plan is available online and in the County's Land Use Department.

**Land Acquisition/Future Plans**

Although the County has a general plan designating areas that it wishes to keep free from development, it does not publicize specific parcels it may wish to acquire. With the value of real estate escalating rapidly in the county, there is a concern that advance knowledge of the County's interest in a property would artificially inflate the price. There are however 60 parcels of land for which a contract for acquisition or a letter of intent has been executed. The details for these agreements are outlined in the table on the following page.

## 2016 Land Acquisitions Under Contract or Letter of Intent

| Property Name | Acreage | Number of Parcels | Total Purchase Price, Option & Lease Payments | Purchase Price, Option & Lease Payments Paid Thru 2015 | Total Remaining |
|---|---|---|---|---|---|
| Dowe Flats-CEMEX* | 768.204 | 4 | $ 8,250,403 | $ 2,800,000 | $ 5,450,403 |
| Farm in Boulder Valley | 40.1 | 10 | $ 1,766,594 | $ 1,605,685 | $ 160,909 |
| Golden-Fredstrom | 147 | 1 | $ 1,598,650 | $ 475,100 | $ 1,123,550 |
| Loukonen Dairy Farm | 606.05 | 10 | $ 16,741,502 | $ 11,829,636 | $ 4,911,866 |
| Walker Trust** | 23.59 | 1 | $ 723,135 | $ 45,000 | $ 678,135 |
| Western Mobile*** | 179.1 | 3 | $ 1,309,538 | $ - | $ 1,309,538 |
| Williams (Les & Martha) Parcel TBD^ | TBD | 30 | $ 1,800,000 | $ 1,590,000 | $ 210,000 |
| Zweck | 210 | 1 | $ 10,500,000 | $ 2,362,500 | $ 8,137,500 |
| **Totals** | | | **$ 42,689,822** | **$ 20,707,921** | **$ 21,981,901** |

* $50,000 option payment due every year until 7/15/21; option continues thereafter but with no more option payments required.
** Total obligation will only be $708,135 if the county exercises the option prior to 3/1/2016, which is planned.
*** Price if county exercises its option in 2027; price will escalate if purchased later. Purchase must be complete by 5/1/2060.
^ Price may be lower if landowner donates any value, and which lots will comprise final 7 lots (and acres) is also owner's decision.

### Open Space Land Improvements – Capital Improvements Projects (CIP)

As land acquisitions have increased, it is increasingly important to make capital improvements on County owned land and buildings on the land. The attached schedule shows our 5-year plan for Open Space capital improvements. The funding for this program comes from several different funds and various designated revenues that are listed in detail on the attached schedule.

In summary the County's 2016 CIP budget is $701,000. These funds are leveraged with $630,296 in grant funds and $202,076 in funding from partners and others. The additional funding sources include:

- Grants from Boulder Area Trails Coalition, Great Outdoors Colorado, Colorado Natural Resource Conservation Service through their Environmental Quality Incentive Program and FEMA Pre-Disaster Mitigation funds.
- Contributions of agricultural tenants.
- Cash-in-lieu (CIL) funds that have been generated over the years by subdivision development in the Niwot and Gunbarrel areas.

It is important to remember that the CIP budget does not include personnel costs of the Parks and Open Space Department. In a normal year, we conservatively estimate that 40% of staff time is devoted to capital projects. Staff costs are funded in the Department's General Fund operating budget, and are significant—over $2 million annually. Also, the County pays for the cost of Youth Corps teams to assist on the projects. Additional seasonal hourly employees are hired in the Sales Tax funds. The real cost of Capital Improvement Projects including both the estimated project costs and personnel costs, is much greater than the capital budget alone.

### 2016-2021 RECREATION AND FACILITIES CIP PROJECTS:

**1. Lagerman/Imel/AHI/Recreational Improvements**: 2015 carryover CIP funds, 2016 CIP and Great Outdoors Colorado (GOCO) grant. The management plan, completed in 2012, includes approximately 6.4 miles of additional trail: a crusher fine loop trail to the north of Lagerman Reservoir, and a trail to the south of Lagerman Reservoir to Oxford Road.

**2. Toll Property Trail:** 2016, 2018-20 CIP. In January, 2015, Boulder County partnered with the Colorado State Forest Service and GOCO, with coordination by The Conservation Fund, to acquire a conservation easement over approximately 3,334 acres of the Tolland Ranch property near Eldora Ski area in western Boulder County and Gilpin County. The acquisition includes a 6.5-mile long trail easement. 2016 funding is earmarked as matching funds for a GOCO grant applied for in fall 2015. If the grant is awarded, trail work will begin in 2018 and will continue in 2019-20 if needed.

**3. Cardinal Mill Access:** 2016 CIP. Extensive restoration of the Cardinal Mill restoration work over 10 years was completed in 2013. The next phase is to create infrastructure to allow public access and interpretation of the mill. In 2015, staff designed parking and a trail along the east side of the mill along with visitor access pods. Site improvements are scheduled for 2016. Additional funding for this project is earmarked in Historic Preservation and Public Education.

**4. Castle Rock**: 2017 CIP. This highly visible site adjacent to State Highway 119 in Boulder Canyon abuts the BCPOS Platt Rogers property; partners include Colorado Division of Transportation (which owns the actual Castle Rock) and the Boulder Climbing Community group. Castle Rock is a very popular site, used by rock climbers, anglers, and picnickers. A recreation plan was created for the general site in 2012, and will be added to the upcoming Rogers Reynolds management plan update.

**5. Heil 2:** 2017, 2018 CIP. The County purchased the 210 acre Heil 2 property in late 2012. This property lies on both the east and west side of Geer Canyon Drive south of the existing trailhead. Master Planning efforts have been underway in 2015 and should be wrapped up by early 2016. CIP funds in 2017-18 are earmarked for implementing the improvements adopted in the Master Plan.

**6. Betasso:** 2017 CIP. Boulder County Transportation and City of Boulder Open Space and Mountain Parks are working together on the Boulder Creek path extension project. If a trail connection near the intersection of Fourmile Canyon Road and Boulder Canyon Drive is determined to be feasible, funds will be used to construct a connection to the Betasso Preserve Trails, after a management plan amendment.

**7. Reynolds Ranch/Rogers/Castle Rock**: 2019-2020 CIP. Master planning for improvements to the trail system is scheduled for 2017. Funds are earmarked for implementing the approved improvements.

**8. Braly**: 2017 Fishing-is-fun grant or GOCO trails grant application and 2018 CIP. Creating a loop trail, Trail Head and parking facility, to eventually be part of the St. Vrain corridor trail. Additional funding coming from cash-in-lieu (see #14 below). Coordinate with 2018 barn improvements funded in Historic Preservation CIP and trailside interpretation plans in Public Education CIP.

**9. Hall II**: 2021 CIP. Boulder County purchased the 573-acre Hall II property on the south side of State Highway 7 (the former andesite mine) in 2010 and 2011. Upon completion of required site reclamation by the mine operator (under bond) the county plans to conduct a master plan for the property. We anticipate a grant application in 2020 and have earmarked funds for implementation in 2021.

**10. Walker Ranch Management Plan Implementation**: 2018 CIP. The management plan update for Walker Ranch was completed in 2013. Recommended improvements include the upgrade of the Ethel Harrold trailhead, road redesign between Meyer's lots, and natural play area design and installation. Road redesign between Meyer's lots was completed in 2015. 2018 CIP will be for upgrade of Ethel Harrold Trailhead and design and installation of natural play area by Meyers Trailhead.

**11. AG Heritage Center Irrigation Improvements**: 2018 CIP. Phase 2 of irrigation and site improvements. In 2013-14, staff completed driveway improvements for site distance and upgraded an agriculture irrigation structure to correct erosion problems to the trail. Phase 2 work includes additional irrigation and plantings to entry and central yard area.

**12. Rock Creek Grasslands Trails:** Grant application in 2019, 2020-21 CIP and possible grant funds. Based on direction in the 2011 Management Plan, in 2014 BCPOS completed a trail along State Highway 287 from Broomfield through Ruth Roberts and connecting to the regional Rock Creek trail. This project was a partnership with Broomfield and was awarded GOCO "mini" trails grant in fall 2013 for $45,000 in the fall of 2013. Broomfield and the GOCO grant funded construction of a trail on the Ruth Roberts property in 2014. The Pony Estates-Lafayette connector trail is planned for 2020, following a grant application in 2019. An estimated scope and budget estimate for this trail segment still needs to be determined.

**13.Niwot/Left Hand Valley Grange (LHVG) Johnson Park.** Grant application in 2015 plus Cash-in-lieu funds to complete work in 2016. Work includes redesign of parking lot, restroom, kiosk, and possible trail re-route at LHVG and Niwot area.

**14. Braly Loop Trail & Parking Lot (CIL 1 and CIP).** Creating a loop trail, Trail Head and parking facility, to eventually be part of the St. Vrain corridor trail. Coordinating with Historic Preservation and Public Education.

**2016-2021 HISTORIC PRESERVATION CIP PROJECTS**:

**1. Ramey Barn & Granary**. 2015 carryover CIP. The Ramey Farm is located in the Hygiene area and was first settled by Boulder County pioneers George W. Webster and Charles C. True in the early 1860s. In 1862, Webster filed a 160 acre homestead patent and most likely built the house that stands today. The property is significant as a well-preserved and intact farm complex that retains a high degree of historic physical integrity. The house and barn are thought to be one of the oldest remaining buildings in the County.

- 2001: Purchased by Boulder County.
- 2002-2012: BCPOS rehabilitates the 7 buildings on the property.
- 2013: September flood severely damaged the property. The barn and granary undermined by flood waters that resulted in major damage to both buildings.
- 2014: BCPOS stabilizes barn and relocates granary to temporary location to await permanent repairs.
- 2015: Contract out structural and civil engineering to repair flood damaged barn and granary including the cut banks around the building's perimeter area. BCPOS, along with the help for the Transportation Department, moved the undermined section of the barn to stable ground.
- 2016: BCPOS complete the relocation of the barn and granary back to their original locations.

**2. Rocky Mountain Mammoth Mine Shaft House**: SHF Grant, 2016-2017 CIP. Located at the top of Magnolia Road, the Rocky Mountain Mammoth Mine is one of Boulder County's most intact examples of a late 19th and early 20th century small scale hard rock mining operation once common in the foothills of Boulder County. Such intact sites are extremely rare and offer a unique opportunity for interpretation. The shaft house and cabin date from the late 19th century.

- 2009: Purchased by Boulder County in early 2009. The previous year, the, the Division of Reclamation Mining & Safety appropriated emergency funding to close the open shaft opening inside the building.
- 2010: BCPOS nominated the property to the National Register of Historic Places.
- 2011: Developed engineering plans for the shaft house and cabin in preparation for rehabilitation.
- 2013: SHF grant award for Phase I shaft house rehabilitation work. BCPOS rehabilitated the cabin.
- 2014: Shaft house rehabilitation work delayed until 2015 (CIP fund carryover).
- 2015: Phase I rehabilitation completed.
- 2016: Buildings & Historic Preservation Crew to complete Phase II repairs.
- 2017: Deconstruct 1976 unfinished house that is a non-contributing feature the site.

**3. Carolyn Holmberg Preserve at Rock Creek Farm Barn #22 & Outbuildings**. 2016-2017 CIP. Rock Creek Farm is a historic farm complex that is associated with the early agricultural development of Boulder County. The 1,124 acre property is located in southeast Boulder County and features numerous historic agricultural buildings that are under an agricultural lease. The 1912 Goodhue Farmhouse was rehabilitated in 2005 and is currently used as a meeting facility. In 2016, funds will be used to stabilize Barn #22, which is an early 20th century wood framed building used by the agricultural tenant. It shows signs of structural failure due to the lack of cross bracing in its original construction method. Stabilization work will be based on 2014 engineering plans. 2017 BCPOS to complete outbuildings repairs.

**4. Altona School:** 2016 CIP. The 1880 Altona School is the oldest remaining one room stone school house in Boulder County. The school educated children from the Altona community from 1880 until about 1949 when consolidation and declining population forced the school to close. The Heil family purchased the property in July 1949 and began using the building as a residence. Several small additions were added in the 1950s, but the stone school house remains remarkably intact.

- 2012: Purchased as part of the Heil Valley Ranch II acquisition.
- 2013: Landmarked in February 2013. Awarded a SHF Historic Structure Assessment grant.
- 2014: Slater Paull architects completed historic structure assessment.

- 2015: BCPOS deconstruct 1950s additions, repoint stone, install new wood single roof and restore privy. Partnered with Youth Corps.
- 2016: BCPOS to complete restoration.

**5. Cardinal Mill Public Access.** 2016 CIP. Cardinal Mill is located on a 0.63-acre parcel a few miles west of the Town of Nederland. Purchased on April 25, 2003, the 1901 building is one of only three contemporary mills left in the state with most of its equipment remaining inside. The mill's 7 year rehabilitation project concluded in November 2012. Develop public access plans with contractor assistance and coordinate with Recreation & Facilities Division on other public access elements.

**6. Reynolds Ranch Log House.** 2016-2019 CIP. The circa 1865 log house is part of the historic Hockaday Ranch located southeast of the Town of Nederland. Charles Hockaday, who most likely constructed the building, settled in the area after working as a freight operator from St. Joseph Missouri to Central City Colorado. The property is significant for its association with the early settlement of the area and the development of high country ranching.

- 2015 State Historical Fund grant to complete a historic structure assessment.
- 2016 complete immediately needed repairs.
- 2017 apply for a SHF grant to complete construction documents based upon historic structure assessment findings. If awarded, begin project in fall and possibly continue into 2018. Project completed by summer 2018.
- 2018 - Apply for SHF grant to complete repairs identified in construction documents.
- 2019 – if grant is awarded, in-house or contract out repairs.

**7. Heil 2 Corral Area** - 2017 CIP. The corral area served as the central ranch operation area for the Heil family from 1949 until 2012. The area is a mixture of various railroad cars, cabooses, loafing sheds, pole barn, corrals and old farm equipment. BCPOS will contract out the removal of the asbestos containing railroad cars and cabooses, clean up the debris, deconstruct the partially collapsed pole barn, and haul away the junk vehicles and some of the farming equipment.

**8. Miscellaneous Small Buildings**: 2017-2021 CIP. A group of smaller historic buildings that need a lesser degree of work are scheduled for rehabilitation work each year from 2017- 2021. The high priorities include the Rogers Ranch buildings (Rogers), Walker Ranch outbuildings, Wallstreet outbuildings (Wallstreet Assay Office), Heil Valley Ranch II outbuildings, Puzzler town site (Arapahoe Lodes), Betasso outbuildings, Blue Bird outbuildings (Caribou Ranch) and Braly outbuildings. The list and work will be refined and prioritized based on forthcoming assessments. Work may be done in partnership with the Boulder County Youth Corps.

**9. Henning Barn:** 2017 CIP. The 1905 barn is located on the Western Mobile property just west of Hygiene. Once part of a multi building agricultural complex, the barn, silo and loafing shed are all that remains. The large wood framed three-portal barn is located in the expansive flat open land that characterizes the area and is highly visible to travelers along Hygiene Road. BCPOS began rehabilitation in 2014, but was not able to complete the project due to other higher priority projects. 2017—BCPOS plans to continue in-house rehabilitation to keep barn standing and to provide the external visual interpretation value the barn will project along the future St. Vrain Trail.

**10. Braly Barn:** 2018-2019 CIP. The circa 1903 Braly barn is located on the historic Wencel Farm northwest of Hygiene. The County purchased the 112.48-acre property on June 27, 2000. Both the main branch and the south branch of St. Vrain Creek cross the property. 2018-2019 - Plans call for the rehabilitation of the barn so that it will be suitable to use for interpretation purposes and as a meeting point for the public when the proposed St. Vrain trail crosses through the property. Engineering plans were updated in 2013 for the planned rehabilitation.

**11. Olivieri Buildings:** 2018 & 2020 CIP. Purchased in 2007, the Olivieri property is located in Sunshine Canyon and originally operated as a small-scale hard rock mining operation before becoming a vacation home for the Olivieri family for over 50 years. The buildings are a representative example of the types of rustic mining cabins that were typically constructed during the early 20th century through their simplicity of design and use of readily available natural materials. 2018 – BCPOS rehabilitation of cabin, garage and stone office building for possible use as an artist-in-residence. Remove collapsed bunkhouse. 2020 Contract out site stabilization work.

**12. Tumbleson House**: 2020 CIP. The landmarked Tumbleson House at Hall Ranch was rehabilitated with part of a GOCO Legacy Grant in 2003. In the past few years, mobile soils have increased the movement of the building resulting in serious cracks in the stone walls. In 2010 a structural engineer was hired to evaluate the issue and make recommendation for repairs. Based upon the engineer's recommendations, a partial foundation will be installed in 2020 to alleviate the movement of the building and other repairs completed in order to keep the house viable for a potential future use for intern housing or meeting center.

**13. Major Maintenance**: 2021 CIP. Major maintenance projects on various properties that include roofing, painting and any other large repair items not covered by O&M funds.

**2016-2021 PUBLIC EDUCATION CIP PROJECTS:**

**1. Nature Tracker**, 2016 CIP. Nature Tracker, also known as Offero, is a volunteer and activity management software originally developed for the Fort Collins Natural Areas Program. It will replace the patchwork of tools we currently use to manage our volunteer programs, special events and public programs such as bus tours. Functions of the software include: activity registration, activity evaluations & feedback, volunteer application, volunteer scheduling, volunteer hour management & reports, communication between staff & volunteers, export of reports to Excel & PDF formats.

**2. Ag Heritage Center Exhibits**: 2017, 2019, & 2021 CIP. Due to wear & tear by visitor, the following exhibit installed in 2003 & 2004 will be replaced: in 2017, the "Faces of Boulder County" exhibit, in 2019, the "Food" exhibit, and in 2021, "Tools of the Trade" exhibit.

**3. Cardinal Mill Exhibits**: 2017-2018 CIP. We will begin fabricating interior exhibits and anticipate finishing the exhibits in 2017. Interior exhibit themes will include: Old Cardinal and current Cardinal site, life in a mining town, and how a mill works.

**4. Trailside Interpretive Panels at Various POS Sites**: 2016-2021 CIP. Each year, interpretive panels will be created for various POS properties open to the public. In some years we will be replacing weathered, damaged panels or updating the information. Panels focus on the property's natural, cultural, and agricultural resources, as well as resource management activities. In 2017, the series of panels at Carolyn Holmberg Preserve will be replaced and new panels at Lagerman/A.H.I. will be installed. The cost for a trailside panel ranges from $1,500 to $3,000 depending on whether they are designed by POS or consultant, as well as the number of photographs and original artwork.

**5. Park Visitor Campaigns:** 2017 – 2021 CIP. Develop annual marketing plan that address park visitor topic that could benefit from a coordinated outreach of trailhead posters, publications, videos and web-based materials.

**6. Educational Exhibits**, 2017-2021 CIP. Replace small displays and purchase items needed to enhance educational experiences at various sites including the Hard Rock Mining Museum, Assay Office Museum, Agricultural Heritage Center, and Walker Ranch.

**7. Braly & Ramey:** 2018 CIP. Once the trails are constructed, a spotting scope to public to view nesting raptors in the northern part of the Braly property will be installed (no quarters needed!). Also a series of trailside panels will installed at Braly and Ramey properties highlighting the natural and cultural resources.

**8. Altona School House**: 2018 CIP. We'll furnish the interior of one-room school house so we can bring local school groups to really experience what school was like in earlier times.

**9. Assay Office Museum**: 2019 CIP. Funds will be used to expand assaying exhibits.

**10. Hard Rock Mining Museum and Other Hard Rock Mining Sites:** 2020 CIP. As we develop our hard rock mining sites, we will add interpretive panels for driving tour sites including Rocky Mountain Mammoth Mine, Blue Jay, etc.

**2016-2021 AGRICULTURAL RESOURCES CIP PROJECTS:**

Center Pivot Sprinklers: We install center-pivot irrigation systems to conserve water, reduce erosion, reduce labor costs, and increase crop production. The Natural Resources Conservation Service (NRCS) offers cost-share through their voluntary Environmental Quality Incentive Program (EQIP). This program will cost-share on the

average 50% of the total cost. In addition to the environmental benefit, center pivots provide an economic benefit for the County through increased production; typically a 25%increase in production or more is attainable. This correlates into increased revenue. Center pivot prinklers are also a great benefit to our stewardship responsibilities. The farm field roads and open irrigation ditches are eliminated, reducing the prime location for noxious weeds to get established. This reduces the weed management costs.

Lateral Sprinkler Systems: These systems are like the center pivot sprinkler except they move laterally in a straight line instead of a circle with a pivot point. These systems provide all the same benefits as the center pivot systems. These are better than a center pivot when dealing with a long narrow farm or field.

**1. Center Pivot & Lateral Sprinklers—Conventional Farms**

- Quicksilver lateral sprinkler : 2016
    - Approximately 126 acres
    - POS cost share is estimated at $81,816 or 30%
    - Ag tenant cost share is estimated $56,064 or 20%
    - EQIP funds cost share estimated at $137,320 or 50%
    - Total estimated cost of $275,200
- Cattell Sherburne center pivot: start 2015 and carry-over into 2016
    - Approximately 104 acres
    - POS cost share is $57,965 or 34% (lowering oil tank battery included)
    - Ag tenant cost share is $36,301 or 21%
    - EQIP payment of $75,734 or 45%
    - Total cost of $170,000
- Dodd Farm center pivot: 2017
    - Approximately 95 acres
    - POS cost share estimated at $67,200 or 36%
    - Ag tenant cost share estimated at $35,000 or 19%
    - EQIP cost share estimated at $84,400 or 45%
    - Total cost estimated at $164,000
- Eddy lateral sprinkler: 2017
    - Approximately 7 acres
    - POS cost share estimated at $67,500 or 30%
    - Ag tenant cost share estimated at $59,500 or 27%
    - EQIP cost share will max at $95,200 or 43%
    - Total cost of $325,000
- Henry: 2018-2020 (2 full circle with swing arm pivots planned in phases)
    - Approximately 300 acres
    - POS estimated cost share over 3 years is $120,750 or 40%
    - Ag tenant estimated cost share is $60,000 or 20%
    - EQIP estimated payments will be $120,000 or 40%
    - Total cost estimated at $300,750

**2. Center Pivot—Organic Farms**

- Cherry Creek lateral sprinkler: start 2015 and carry-over into 2016
    - Approximately 32 acres
    - POS cost share is $55,028 or 32%(including new electric service install)
    - Ag tenant cost share is $17,342 or 10%
    - EQIP payments is $101,269 or 58%
    - Total cost of $173,639
- AHI Replacement center pivot: 2018
    - Approximately 70 acres (losing 6 acres to trail)
    - Will lose more acres with shortening of existing pivot
    - Swing arm system to allow for trail alignment
    - Estimated cost of $90,000

- Laber, Henry – center pivot ( wiper) : 2019
    - Approximately 74 acres
    - POS cost share estimated at $74,500 or 35%
    - Ag tenant cost share at $36,500 or 18%
    - EQIP cost share will maximum at $100,000 or 47%
    - Total cost estimated at $211,000
- ERTL lateral sprinkler: 2020
    - Approximately 114 acres
    - POS cost share estimated at $89,750 or 35%
    - Ag tenant cost share at $66,000 or 26%
    - EQIP cost share will maximum at $100,000 or 39%
    - Total cost estimated at $255,750
- ERTL center pivot: ( one wiper system) 2021
    - Approximately 80 acres
    - POS cost share estimated at $75,000 or 40%
    - Ag tenant cost share at $30,000 or 16%
    - EQIP cost share at $84,000 or 44%
    - Total estimated cost of $189,000

**3. Organic Market Farms.** Organic market farms are generally small acreage farms and have the irrigation water and soils that are suited to growing vegetables or "Farmers Market" type produce. These types of crops are raised more efficiently with drip or sprinkler irrigation. This will require new irrigation infrastructure, which typically includes an irrigation water holding structure or pond, pumping station, some underground pipeline, and new electric service brought to the irrigation pump. These types ofsystems can supply irrigation water to overhead sprinklers and/or drip-tape irrigation.

- Bishop – irrigation pipeline with ground sprinklers: 2016
    - Approximately 23 acres
    - Install irrigation pump at existing pond
    - Bury 1,520 feet of irrigation pipeline with risers
    - Tenant purchase ground sprinklers
    - POS estimated cost share $32,500
- Laber, Alex – perimeter livestock fence
    - Approximately 4,500 feet of field fence
    - Grazing for smaller livestock like sheep.
    - POS estimated cost $24,800

**2016-2021 FORESTRY CIP PROJECTS:**

**1. Ponderosa Forest Restoration Large Scale Treatments (>50 ac.):** FEMA PDM Grant; 2015, 2017-2019 CIP. Boulder County developed a Community Wildfire Protection Plan (CWPP) to identify areas at greatest risk for wildfire, and to target areas where forest management is appropriate. We use this plan to help formulate forest management on Boulder County Open Space properties.

- $316,000 FEMA Pre-Disaster Mitigation grant for hazard mitigation work on Mud Lake and Betasso. The Mud Lake project, slated to be completed by end of 2014, will protect the Town of Nederland if a wildland fire were to come from the north. In addition to reducing the wildfire potential in this mixed conifer forest, it also will improve forest health. The Betasso project is slated to begin in 2015 and is a fire mitigation project that will reduce wildfire risk for the Betasso Water Retreatment Plant and adjacent neighbors in the Four Mile fire protection district. POS match was $105,000 for Mud Lake and $102,000 for Betasso.
- The large scale projects we are proposing for 2017-2019 include more work at Heil Valley Ranch, a project at Walker Ranch, and Hall Ranch. These projects have all be identified in the property specific manage plans, and will be contracted out. In addition, these are targeted projects for upcoming grant opportunities.

**2. Ponderosa Forest Restoration Small-scale treatments (<50 ac.):** CSF Grant; 2015 CIP

- POS received a Colorado State Forest Service Grant for working on Hall Ranch. This includes inventory and planning on 175 acres, and treatment on about 44 acres in the next two years. The grant is for $55,000 and POS Forestry CIP will match it with $50,000 in 2015.
- Hall Ranch will continue to be our focus for small scale ponderosa pine restoration for 2016 – 2018.

**3. Mixed-Conifer Forest-Health Large-Scale Treatments >50 Acres:** 2020 CIP. The mixed-conifer forest type occurs at approximately 6,900 feet to 10,500 feet in elevation, nestled between lower-elevation forests such as ponderosa pine and higher-elevation subalpine forests such as spruce-fir. Treatments in mixed-conifer aim to keep the forest stand healthy and diverse, and can be used to plan for climate change impacts by favoring species that are able to survive hotter and dryer conditions. Funds are allocated to Reynolds Ranch and Caribou Ranch near the Peak to Peak highway in 2020.

4**. Prescribed Fire/Activity Fuels Projects:** 2016-2020 CIP. After BCPOS has completed mechanically thinning some of our forests, the ideal next step for ecological process is to reintroduce fire. Our Prescribed Fire team identifies appropriate areas to use this management practice. It can include areas of grassland and shrub land, as well as forests that have been thinned in the last several years. Heil Valley and Hall Ranches are key areas where we used prescribed fire in 2015 for $48,000.

- 2016 – 2020 prescribed fire activities will continue to target Heil Valley Ranch as well as Hall Ranch and Betasso Preserve. We have treated hundreds of acres on these properties that will benefit from the reintroduction of fire.

**5. Access Road Maintenance:** 2017 CIP. After we complete a forest restoration project, the access roads used by large trucks usually need some grading and repair. This fund is dedicated to leaving the access roads as good as we found them. Funds will be used to restore access roads at Heil Valley Ranch.

**6. Weed Management/Post-Reclamation Work:** 2016-2019 CIP. After we complete a forest restoration project, there is typically a flush of non-native species, including noxious weeds. This is due to the soil disturbance and the fact that weed seeds can remain viable in the soil for years or even decades. In order to keep the weed infestation in check, we dedicate funds to treating the weeds and reseeding with desirable species if appropriate.

**2016-2021 ECOSYSTEMS CIP PROJECTS**

**1. Flood**: 2016-2019 CIP. Funds from CIP will be used to restore streams and floodplains that are not funded by other grant sources. Left Hand Creek at the Brewbaker property is a high priority for our department, yet it did not rank in the Left Hand Creek Master Plan. Therefore, CIP Ecosystem funds will be used to design and restore Left Hand Creek through this property. In addition, two properties that had floodplain damage will be reclaimed, the Doniphan and Keyes properties. Finally, the South Branch Ditch, which is historically a tributary of the St. Vrain Creek, is one of the best habitats for the Federally threatened Preble's Meadow Jumping Mouse. Funds in 2017 and 2018 will be used to protect and improve habitat along this ecologically important waterway.

**2. Native Plant Propagation**: 2016-2021 CIP. POS is collecting local, native ecotypes of seed that are not available commercially. Some of the funding for this project is provided by the Rocky Flats Natural Resources Damages Fund through 2017. Six native species are currently in production with Benson Farms Native Seed in Washington State for seed increase. In addition, we have five native species being grown out on 0.2 acres at the Peck Property, called the Peck Native Seed Garden. The native seed we generate will be available for BCPOS ecological restoration projects in the future.

**3. Grassland Restoration Projects**:

- Mowing: 2016-2019 CIP. Because of all the mowing maintenance needed on multiple grassland restoration properties, a separate category was created for this need. Funds will be used to rent a tractor and hire a seasonal mower, enabling more efficient and effective mowing on Rock Creek Grasslands, Egg Farm, CEMEX and others.
- Rock Creek Grasslands: 2016-2017 CIP. BCPOS has been working to restore several agricultural properties in the southeast part of the county to native prairie beginning with restoration of the Tommy Thompson property in 1996. The project is now focused on reseeding problem areas and maintenance. The focus in 2016 is 45 acres at Ruth Roberts.

• CEMEX Restoration: 2016-2018 CIP. Restoration efforts began in 2004 and will continue through 2019. In 2016, a cover crop of slender wheatgrass will be maintained on 150 acres. This area will be planted to perennial natives in 2017.

• Mountain View Egg Farm North: 2016-2017 CIP. Funds will be used to maintain 33 acres that were seeded in 2014 on the southern end as well as restoring a new area on the north end that is about 27 acres for a total of 60 acres.

• Future Projects: 2020-2021 CIP. Potential areas for future grassland restoration have been identified at Verhey, Rock Creek Farm west of 104th Street, Heil 2, and Loukonen Dairy.

**4. Riparian Restoration Projects**:

• Lower Boulder Creek: 2016, 2019 CIP. Funds in 2016 will be used to reclaim the Lower Boulder Creek stream restoration soil disposal areas on the Bailey Ponds/Kenosha property as part of our match for the approximately $3 million dollar stream restoration construction project funded by the US Army Corps of Engineers. The US ACOE is also funding two years of maintenance on the stream restoration project from 2016 to 2018. Therefore, maintenance funds are expected in 2019.

• Future riparian restoration work is planned on Lower Boulder Creek, St. Vrain Creek at Heil 2, Geer Creek at Hall 2, DeLonde Creek at Caribou Ranch, and Sherwood Gulch.

**5. Plague Properties**: 2020-2021 CIP. Funds to revegetate properties after prairie dog die-off due to plague outbreak. Property priorities are not specifically identified at this time.

**6. Reclamation/Revegetation Projects:**

• Conger Mine at Sherwood Gulch: 2020 CIP. Shooting has become a problem at the Conger Mine. Bare areas will be reclaimed and large piles of woody debris will be moved so that they are not used as shooting targets.

• Hall 2 Mine Reclamation: 2021 CIP. Maintenance of reclamation, post-bond, in conjunction with management plan implementation.

**7. Wildlife Habitat Restoration Projects:**

• AHI Turkey Farm: 2015 Rollover CIP. The remainder of the turkey barns will be removed in 2014. Areas in need of reclamation between existing wildlife habitat and the area of turkey barn removal will be restored using irrigation.

• Ag Wildlife Habitat: 2020-2021. Wildlife habitat and pollinator projects on ag properties: Swanson, Ertl, Puma, Montgomery Farms, AHI

• Kenosha Water: 2020-2021 CIP. Funds to pay for water augmentation as required by the State Engineers Office.

• Loukonen Dairy Farm: 2018 CIP. Fencing off portions of the lake ditch for PMJM habitat.

**8. Road/Social Trail Closure**: 2020-2021 CIP. Closing social trails/roads in partnership with USFS onthe Reynolds Ranch property and in conjunction with building a sustainable trail in other locations.

## Parks & Open Space
### Summary of 2016 Capital Improvement Projects

| | Grants | Partners/Other | CIP | Total |
|---|---|---|---|---|
| **Recreation & Facilities CIP: $150k** | | | | |
| Lagerman/Imel/AHI Rec. Improvements | 205,000 | - | 140,000 | 345,000 |
| Toll Property Trail | GA | - | 5,000 | 5,000 |
| Cardinal Mill Access | - | - | 5,000 | 5,000 |
| Niwot/LHVG Johnson Park (CIL) | GA | 41,000 | - | 41,000 |
| **Recreation & Facilities Total** | **205,000** | **41,000** | **150,000** | **396,000** |
| **Historic Preservation $100k** | | | | |
| Rocky Mountain Mammoth Mine Shafthouse | - | - | 25,000 | 25,000 |
| Carolyn Holmberg Preserve at Rock Creek Farm Barn #22 | - | - | 25,000 | 25,000 |
| Altona School | - | - | 25,000 | 25,000 |
| Cardinal Mill Public Access | - | - | 15,000 | 15,000 |
| Reynolds Ranch Log House | - | - | 10,000 | 10,000 |
| **Historic Preservation Total** | **-** | **-** | **100,000** | **100,000** |
| **Public Education : $50k** | | | | |
| Volunteer Management Software | - | - | 50,000 | 50,000 |
| **Public Education CIP Subtotal** | **-** | **-** | **50,000** | **50,000** |
| **Agricultural Resources: $125k** | | | | |
| Quicksilver Lateral Sprinkler | 137,320 | 56,064 | 81,816 | 275,200 |
| Eddy - Lateral Sprinkler | 95,000 | 59,500 | 10,684 | 165,184 |
| Bishop - Irr. Pipeline & Sprinkler | 60,000 | 15,000 | 32,500 | 107,500 |
| **Agricultural Resources CIP Subtotal** | **292,320** | **130,564** | **125,000** | **547,884** |
| **Forestry/Fire: $200k** | | | | |
| Ponderosa Forest Restoration, Large Scale | 578,000 | - | 74,000 | 652,000 |
| Ponderosa Forest Restoration, Small Scale | - | - | 50,000 | 50,000 |
| Prescribed-Fire/Activity Fuels Projects | - | - | 60,000 | 60,000 |
| Access Road Completion & Maintenance | - | - | 10,000 | 10,000 |
| Weed Management/Post Reclamation Work | - | - | 6,000 | 6,000 |
| **Forestry/Fire CIP Subtotal** | **578,000** | **-** | **200,000** | **778,000** |
| **Ecosystems: $150k** | | | | |
| Flood Restoration | - | - | 38,000 | 38,000 |
| Native Plant Propagation | - | - | 19,500 | 19,500 |
| Grassland Restoration | - | - | 38,500 | 38,500 |
| Riparian Restoration | - | - | 54,000 | 54,000 |
| **Ecosystem CIP Subtotal** | **-** | **-** | **150,000** | **112,000** |
| **GRAND TOTAL** | **1,075,320** | **171,564** | **775,000** | **1,983,884** |

*GA=Grant application: grant award and funding in subsequent year.*

## Recreation & Facilities Capital Improvement Projects 2016-2021

| Recreation & Facilities CIP: $150k | 2016 Grants | 2016 Partners/ Other | 2016 CIP | 2016 Total | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|
| Lagerman/Imel/AHI Improvements | 205,000 | | 140,000 | 345,000 | - | GA | 80,000 | 70,000 | - |
| Toll Property Trail | GA | - | 5,000 | 5,000 | - | 5,000 | 5,000 | 5,000 | - |
| Cardinal Mill Access | - | - | 5,000 | 5,000 | - | - | - | - | - |
| Castle Rock Recreation Site Improvements | - | - | - | - | 100,000 | - | - | - | - |
| Heil 2 | - | - | MP | - | 30,000 | 50,000 | - | - | - |
| Betasso | - | - | MP | - | 20,000 | - | - | - | - |
| Reynolds Ranch/Rogers/Castle Rock | - | - | - | - | MP | - | 65,000 | 25,000 | - |
| Braly Loop Trail, Parking Lot & Restroom | - | - | - | - | GA | 50,000 | - | - | - |
| Hall II | - | - | - | - | - | MP | - | GA | 75,000 |
| Walker Ranch Management Plan Implementation | - | - | - | - | - | 30,000 | - | - | - |
| AHC Irrigation Improvements | - | - | - | - | - | 15,000 | - | - | - |
| Rock Creek Grasslands Trails | - | - | - | - | - | - | GA | 50,000 | 75,000 |
| **Recreation & Facilities CIP Subtotal** | **205,000** | **-** | **150,000** | **355,000** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** |
| **Recreation & Facilities - Other Funding:** | | | | | | | | | |
| Niwot/LHVG Johnson Park (CIL) | GA | 41,000 | - | 41,000 | - | - | - | - | - |
| Braly Loop Trail & Parking Lot (CIL 1 and CIP) | - | - | - | - | - | 63,000 | - | - | - |
| **Other Trails & Facilities Funding Subtotal** | **-** | **41,000** | **-** | **41,000** | **-** | **63,000** | **-** | **-** | **-** |
| **Overall Recreation & Facilities Subtotal** | **205,000** | **41,000** | **150,000** | **396,000** | **150,000** | **213,000** | **150,000** | **150,000** | **150,000** |

## Historic Preservation Capital Improvement Projects 2016-2021

| Historic Preservation CIP: $100k | 2016 Grants | 2016 Partners | 2016 CIP | 2016 TOTAL | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|
| Ramey Barn & Granary | | | - | - | | | | | |
| Rocky Mountain Mammoth Mine | - | - | 25,000 | 25,000 | 35,000 | - | - | - | - |
| Carolyn Holmberg Preserve at Rock Creek Farm Barn #22 | - | - | 25,000 | 25,000 | 10,000 | - | - | - | - |
| Altona School | - | - | 25,000 | 25,000 | - | - | - | - | - |
| Cardinal Mill Public Access | - | - | 15,000 | 15,000 | - | - | - | - | - |
| Reynolds Ranch Log House | - | - | 10,000 | 10,000 | 10,000 | GA | 30,000 | - | - |
| Heil 2 Corral Area | - | - | - | - | 35,000 | - | - | - | - |
| Miscellaneous Small Buildings | - | - | - | - | 5,000 | 5,000 | 10,000 | 15,000 | 15,000 |
| Henning Barn | - | - | - | - | 5,000 | - | - | - | - |
| Braly Barn | - | - | - | - | - | 85,000 | 60,000 | - | - |
| Olivieri Buildings | - | - | - | - | - | 10,000 | - | 20,000 | - |
| Tumbleson House at Hall Ranch | - | - | - | - | - | - | - | 65,000 | - |
| Major Maintenance | - | - | - | - | - | - | - | - | 85,000 |
| **Historic Preservation Total** | **-** | **-** | **100,000** | **100,000** | **100,000** | **100,000** | **100,000** | **100,000** | **15,000** |

*MP=Master or Management Plan scheduled to start during this year.*
*GA=Grant application: grant award and funding in subsequent year.*

## Public Education Capital Improvement Projects 2016-2021

| Public Education CIP: $50k | 2016 Grants | 2016 Partners/ Others | 2016 CIP | 2016 TOTAL | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|
| Volunteer Management Software | - | - | 50,000 | 50,000 | - | - | - | - | - |
| Ag Heritage Center Exhibits | - | - | - | - | 25,000 | - | 30,000 | - | 35,000 |
| Cardinal Mill Exhibits | - | - | - | - | 10,000 | 10,000 | - | - | - |
| Trailside Panels | - | - | - | - | 5,000 | 5,000 | 5,000 | 10,000 | 5,000 |
| Park Visitor Educational Campaigns | - | - | - | - | 5,000 | 5,000 | 5,000 | 10,000 | 5,000 |
| Exhibits | - | - | - | - | 5,000 | 5,000 | - | 10,000 | 5,000 |
| Braly & Ramey Interpretive Opportunities | - | - | - | - | - | 15,000 | - | - | - |
| Altona School House | - | - | - | - | - | 10,000 | - | - | - |
| Assay Office Museum | - | - | - | - | - | - | 10,000 | - | - |
| Hard Rock Mining Sites (other than NMM & AOM) | - | - | - | - | - | - | - | 20,000 | - |
| **Public Education CIP Subtotal** | **-** | **-** | **50,000** | **50,000** | **50,000** | **50,000** | **50,000** | **50,000** | **50,000** |

## Agricultural Resources Capital Improvement Projects 2016-2021

| Agricultural Resources CIP: $125k | 2016 Grants | 2016 Partners/ Others | 2016 CIP | 2016 TOTAL | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---|---|---|---|---|---|---|---|---|
| **Center Pivot & Lateral Sprinklers- Conventional** | | | | | | | | | |
| Quicksilver Lateral Sprinkler | 137,320 | 56,064 | 81,816 | 275,200 | - | - | - | - | - |
| Cattell-Sherburne - Center Pivot Sprinkler | - | - | - | - | - | - | - | - | - |
| Dodd Farm - Center Pivot Sprinkler | - | - | - | - | 67,243 | - | - | - | - |
| Eddy - Lateral Sprinkler | 95,000 | 59,500 | 10,684 | 165,184 | 57,757 | - | - | - | - |
| Henry - 2 Center Pivots | - | - | - | - | - | 35,000 | 50,500 | 35,250 | - |
| **Center Pivot & Lateral Sprinklers- Organic** | | | | | | | | | |
| Cherry Creek Tree Farm - Lateral Sprinkler | - | - | - | - | - | - | - | - | - |
| AHI - Replace Center Pivot | - | - | - | - | - | 90,000 | - | - | - |
| Laber, Henry - Center Pivot | - | - | - | - | - | - | 74,500 | - | - |
| Ertl Center Pivots | - | - | - | - | - | - | - | 89,750 | 86,000 |
| **Organic Market Farms** | | | | | | | | | |
| Bishop - Irr. Pipeline & Sprinkler | 60,000 | 15,000 | 32,500 | 107,500 | - | - | - | - | - |
| Laber, Alex - Livestock Fence | - | - | - | - | - | - | - | - | 39,000 |
| **Agricultural Resources CIP Subtotal** | **292,320** | **130,564** | **125,000** | **547,884** | **125,000** | **125,000** | **125,000** | **125,000** | **125,000** |

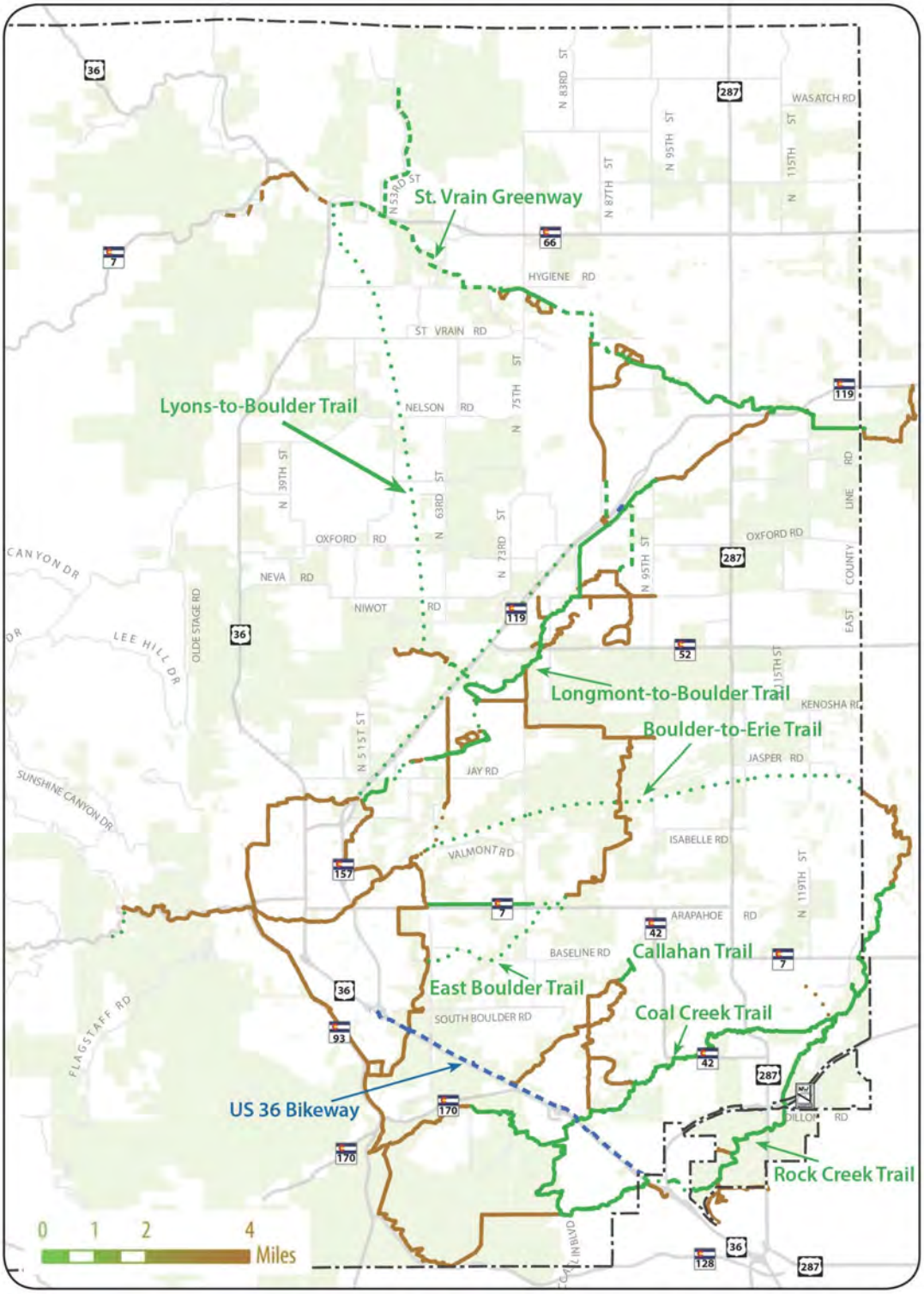
## Forestry/Fire Capital Improvement Projects 2016-2021

| | 2016 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Forestry/Fire CIP: $200k** | **Grants** | **Partners/ Others** | **CIP** | **Total** | **2017** | **2018** | **2019** | **2020** | **2021** |
| **Ponderosa Forest Restoration** | | | | | | | | | |
| Large-scale Treatments > 50 acres | 578,000 | - | 74,000 | 652,000 | 131,000 | 131,000 | 111,000 | 50,000 | 150,000 |
| Small-scale Treatments < 50 acres | - | - | 50,000 | 50,000 | - | 40,000 | 20,000 | - | - |
| **Mixed-Conifer Forest Health** | | | | | | | | | |
| Large-scale Treatments > 50 acres | - | - | - | - | - | - | - | 100,000 | - |
| Small-scale Treatments < 50 acres | - | - | - | - | - | - | - | - | - |
| **Prescribed-Fire/Activity Fuels Projects** | - | - | 60,000 | 60,000 | 50,000 | 20,000 | 50,000 | 50,000 | 50,000 |
| **Access Road Completion & Maintenance** | - | - | 10,000 | 10,000 | 10,000 | - | 10,000 | - | - |
| **Weed Management/Post Reclamation Work** | - | - | 6,000 | 6,000 | 9,000 | 9,000 | 9,000 | - | - |
| **Forestry/Fire CIP Total** | **578,000** | **-** | **200,000** | **778,000** | **200,000** | **200,000** | **200,000** | **200,000** | **200,000** |

## Ecosystems Capital Improvement Projects 2016-2021

| | 2016 | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Ecosystems CIP: $150k** | **Grants** | **Partners/ Others** | **CIP** | **Total** | **2017** | **2018** | **2019** | **2020** | **2021** |
| **Flood Restoration** | | | | | | | | | |
| Brewbaker | - | - | 33,000 | 33,000 | 20,800 | 53,400 | 108,300 | - | - |
| Doniphan | - | - | - | - | 7,000 | - | - | - | - |
| Keyes | - | - | 5,000 | 5,000 | - | - | - | - | - |
| South Branch Ditch | - | - | - | - | 25,400 | 30,000 | - | - | - |
| Webster Pond | - | - | - | - | 12,500 | 12,500 | - | - | - |
| **Native Plant Propagation** | | | | | | | | | |
| Peck Nature Garden and others | - | - | 19,500 | 19,500 | 21,800 | 24,000 | 21,000 | 24,700 | 24,700 |
| **Grassland Restoration** | | | | | | | | | |
| Mowing at various properties | | | 21,500 | 21,500 | 21,500 | 10,700 | 10,700 | - | - |
| Rock Creek Grasslands | | | 11,000 | 11,000 | 6,000 | - | - | - | - |
| CEMEX | - | - | 5,000 | 5,000 | 30,000 | 5,000 | 5,000 | - | - |
| Mt. View Egg Farm North | - | - | 1,000 | 1,000 | 5,000 | - | - | - | - |
| Future Projects | - | - | - | - | - | - | - | 20,000 | 20,000 |
| **Riparian Restoration** | | | | | | | | | |
| Lower Boulder Creek | - | - | 54,000 | 54,000 | - | - | 5,000 | - | - |
| Future Projects | - | - | - | - | - | - | - | 39,300 | 37,300 |
| **Plague Properties** | | | | | | | | | |
| Various Properties | - | - | - | - | - | - | - | 8,000 | 8,000 |
| **Reclamation/Revegetation** | | | | | | | | | |
| Conger Mine | - | - | - | - | - | - | - | 5,000 | - |
| Hall II Mine Reclamation | - | - | - | - | - | - | - | - | 6,000 |
| **Wildlife Habitat Restoration** | | | | | | | | | |
| AHI Turkey Farm | - | - | - | - | - | - | - | - | - |
| Ag Wildlife Habitat | - | - | - | - | - | - | - | 8,000 | 12,000 |
| Kenosha Water | - | - | - | - | - | - | - | 30,000 | 30,000 |
| Loukonen Dairy Farn, Parcel F | - | - | - | - | - | 14,400 | - | - | - |
| **Road/Social Trail Closure** | | | | | | | | | |
| Reynolds/Rogers | - | - | - | - | - | - | - | 15,000 | 12,000 |
| **Ecosystems CIP Total** | **-** | **-** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** | **150,000** |

**Boulder County Regional Trail Map**




| | Regional Trail | Bikeway | Local Connector | Open Space* |
|---|---|---|---|---|
| Existing | | | | |
| Planned | | | | |
| Conceptual | | | | |

*Includes all public open space within Boulder County

Map is for planning use only. Alignments for future and planned trail alignments are conceptual.

# Trail Mile Statistics

## Trail Miles for 2015 (owned and/or operated by BCPOS)

**Natural Surface Trails**

| Park/Open Space | | Sub-total | Miles | Dog | Bike | Horse |
|---|---|---|---|---|---|---|
| Bald Mtn. (‘76,’91,’93) | | | 1.0 | | | |
| | Pines to Peaks Loop ('76/'91/'93) | 1.0 | | Yes | Yes | Yes |
| Betasso Preserve (‘81,’92,’99,’02) | | | 9.2 | | | |
| | Benjamin Loop | 2.4 | | Yes | Yes | Yes |
| | Betasso Link Trail (‘02) | 1.3 | | Yes | Rstd. | Yes |
| | Blanchard Trail | 0.3 | | Yes | No | No |
| | Bummers Rock Connector | 0.1 | | Yes | Yes | Yes |
| | Bummers Rock Trail (‘81) | 0.2 | | Yes | No | Yes |
| | Canyon Loop (‘81,’92,’99) | 3.3 | | Yes | Yes | Yes |
| | Fourmile Link Trail | 0.8 | | Yes | Yes | No |
| | Loop Link | 0.8 | | Yes | Yes | Yes |
| Caribou | | | 3.3 | | | |
| | Blue Bird Loop ('04) | 1.8 | | No | No | Yes |
| | Blue Bird Spur ('04) | 0.3 | | No | No | Yes |
| | DeLonde Trail ('04) | 1.2 | | No | No | Yes |
| *Coalton Trailhead | | | 1.5 | | | |
| | Mayhoffer Singletree Trail | 1.5 | | Yes | Yes | Yes |
| Four Mile Open Space ('85) | | | 1.6 | | | |
| | Anne U. White Trail (‘85) | 1.6 | | Yes | No | Yes |
| Hall Ranch (’96-’98, '03) | | | 13.6 | | | |
| | Antelope Trail ('03) | 1.0 | | No | Yes | Yes |
| | Bitterbrush Trail (‘96) | 3.7 | | No | Yes | Yes |
| | Button Rock Trail (‘98) | 2.0 | | No | No | Yes |
| | Nelson Loop (‘96-‘97) | 2.2 | | No | Yes | Yes |
| | Nighthawk Trail (‘97-‘98) | 4.7 | | No | No | Yes |
| Heil Valley Ranch (’00-’01, '07) | | | 14.6 | | | |
| | Lichen Loop (‘00) | 1.3 | | No | No | Yes |
| | Picture Rock ('08) | 5.2 | | No | Yes | Yes |
| | Ponderosa Loop (’01) | 2.6 | | No | Yes | Yes |
| | Wapiti Trail (‘01) | 2.5 | | No | Yes | Yes |
| | Wild Turkey Trail ('07) | 3.0 | | No | Yes | Yes |
| Lagerman Reservoir (’90) | | | 1.6 | | | |
| | Lagerman Trail ('90) | 1.6 | | Yes | Yes | Yes |
| Legion Park (’78) | | | 0.9 | | | |
| | Legion Park Trail ('78) | 0.9 | | Yes | Yes | Yes |
| Mud Lake ('04-'05) | | | 3.0 | | | |
| | Caribou Link Trail('04--'05) | 0.7 | | Yes | Yes | Yes |
| | Kinnickinnick Loop('05) | 1.1 | | Yes | Yes | Yes |
| | Shoreline Trail | 0.2 | | Yes | No | No |
| | Tungsten Loop('05) | 0.8 | | Yes | Yes | Yes |
| | West Shore Access Trail | 0.2 | | Yes | Yes | Yes |
| Rabbit Mtn. (‘87,’96-’97) | | | 4.0 | | | |
| | Eagle Wind Trail (’96-’97) | 2.5 | | Yes | Yes | Yes |
| | Little Thompson Overlook (‘97) | 1.5 | | Yes | Yes | Yes |
| Walden Ponds (’85) | | | 0.4 | | | |
| | Walden Ponds Trail | 0.4 | | Yes | Yes | Yes |
| Walker Ranch (‘79,’83-’89,'06) | | | 10.0 | | | |
| | Meyers Homestead Trail (’79) | 2.5 | | Yes | Yes | Yes |
| | Walker Ranch Link ('06) | 1.1 | | Yes | Yes | Yes |
| | Walker Ranch Loop ('83-'16) | 5.8 | | Yes | Yes | Yes |
| | Walker Ranch Loop Access ('16) | 0.6 | | Yes | Yes | Yes |
| Combined Total Miles (All Trail Surfaces) | | | 117.9 | | | |
| Combined Total Miles Opened to Dogs | | | 85.8 | 72.8% | | |
| Combined Total Miles Opened to Bikes | | | 103.7 | 88.0% | | |
| Combined Total Miles Opened to Equestrians | | | 107.2 | 90.9% | | |

* Trail segments are part of a greater Regional Trail System, such as CCRC, LOBO, or St Vrain Greenway

**Improved Surface Trails**

| Park/Open Space | | Sub-total | Miles | Dog | Bike | Horse |
|---|---|---|---|---|---|---|
| Agricultural Heritage Center | | | 1.4 | | | |
| | AHC Trail | 0.5 | | No | No | No |
| | McIntosh Connector | 0.2 | | Yes | Yes | Yes |
| | McIntosh Lake Trail | 0.7 | | Yes | Yes | Yes |
| Boulder Canyon (‘90,’93) | | | 1.9 | | | |
| | Boulder Canyon Trail | 1.9 | | Yes | Yes | Yes |
| *C Holmberg Preserve/RCF (’00-’01) | | | 3.1 | | | |
| | Cradleboard Trail(’00-’01) | 1.3 | | Yes | Yes | Yes |
| | Lac Amora Link Trail (’01) | 0.3 | | Yes | Yes | Yes |
| | Mary Miller Trail (’00-’01) | 1.5 | | Yes | Yes | Yes |
| *Coal Creek (‘89-‘99) | | | 9.5 | | | |
| | Anthem Connection | 0.2 | | Yes | Yes | Yes |
| | Coal Creek Trail | 7.4 | | Yes | Yes | No |
| | Coal Creek Trail | 1.9 | | Yes | Yes | Yes |
| *Coalton Trailhead (‘97) | | | 6.4 | | | |
| | Coalton Trail | 2.9 | | Yes | Yes | Yes |
| | Mayhoffer Singletree Trail | 0.7 | | Yes | Yes | Yes |
| | Meadowlark Trail | 2.8 | | Yes | Yes | Yes |
| Dodd Lake ('04) | | | 0.1 | | | |
| | Dodd Lake Trail | 0.1 | | No | No | Yes |
| Fairgrounds (‘96-‘97) | | | 0.3 | | | |
| | Cattail Pond Trail ('97) | 0.3 | | Yes | Yes | Yes |
| *Flagg Park () | | | 0.1 | | | |
| | Coal Creek Trail (’) | 0.1 | | Yes | Yes | Yes |
| *Gunbarrel Est. (‘98) | | | 0.8 | | | |
| | Cottontail Trail (’98) | 0.8 | | Yes | Yes | Yes |
| Harney-Lastoka ('07) | | | 1.5 | | | |
| | Harney Lastoka Trail | 1.5 | | Yes | Yes | No |
| *Heatherwood Subdivision ('96) | | | 0.2 | | | |
| | Heatherwood Notch Trail | 0.2 | | Yes | Yes | Yes |
| Homestead (‘95) | | | 0.10 | | | |
| | Homestead Trail | 0.10 | | Yes | Yes | Yes |
| *Imel ('05) | | | 0.6 | | | |
| | Imel/NW Parkway | 0.6 | | Yes | Yes | Yes |
| *LoBo Trail | | | 3.0 | | | |
| | LoBo Trail | 3.0 | | Yes | Yes | Yes |
| *Niwot ('07) | | | 9.9 | | | |
| | 95th Street | 1.0 | | Yes | Yes | Yes |
| | Niwot Trail System | 8.9 | | Yes | Yes | *Yes |
| *Pella Crossing (‘96-‘98, '04-'05) | | | 2.9 | | | |
| | Braly Trails ('04-'05) | 1.8 | | Yes | Yes | Yes |
| | Marlatt Trails ('04-'05) | 1.1 | | Yes | Yes | Yes |
| Rabbit Mtn. ('87) | | | 2.2 | | | |
| | Indian Mesa Trail (’87) | 2.2 | | Yes | Yes | Yes |
| *Rock Creek () | | | 2.1 | | | |
| | Rock Creek Trail | 2.1 | | Yes | Yes | Yes |
| *Ruth Roberts - CC/RC ('09) | | | 1.6 | | | |
| | Ruth Roberts | 0.7 | | Yes | Yes | Yes |
| | Ruth Roberts Connector | 0.9 | | Yes | Yes | Yes |
| *Twin Lakes ('91,’93,'94,'00,'07) | | | 3.0 | | | |
| | Twin Lakes East Trail | 0.7 | | Yes | Yes | Yes |
| | Twin Lakes West Trail | 0.7 | | Yes | Yes | Yes |
| | Twin Lakes Trails ('00, '07) | 1.0 | | Yes | Yes | Yes |
| | Willows Trail (’91) | 0.6 | | Yes | Yes | Yes |
| Walden Ponds (’92) | | | 2.5 | | | |
| | Heatherwood-Walden Link Trail | 0.7 | | Yes | Yes | Yes |
| | Walden Ponds Trail | 1.8 | | Yes | Yes | Yes |

## 4. CAPITAL EXPENDITURE BUILDINGS AND INFRASTRUCTURE ($9,720,865 without debt service)
## Function – Highways & Streets/Capital Building Projects

**Overview**

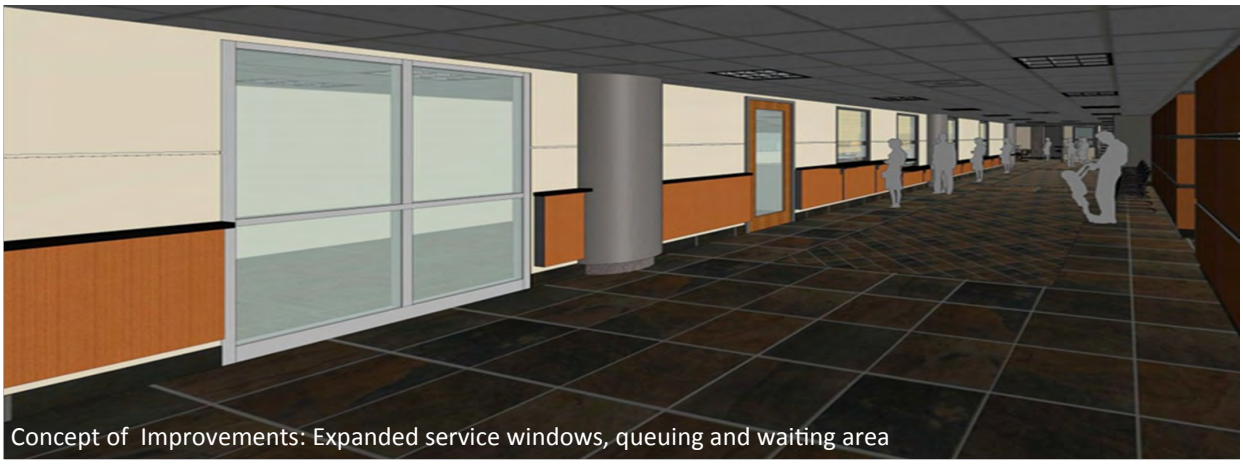
Boulder County currently maintains 59 County facilities and structures, encompassing just over 1.4 million square feet of occupied and maintained space. The County analyzes building needs and plans replacement, renovations and improvement projects on an ongoing basis. Individual County architects are usually responsible for specific buildings. They are familiar with the problems and needs of each building. Also, County Maintenance staff is assigned to service specific buildings. Their familiarity with each building provides the first phase of information regarding building needs. In many cases, maintenance staff covers the immediate needs – especially those where safety issues are involved.

Building projects funded through the Capital Expenditure Fund are developed primarily because of the need to address the deficiencies in the condition of County building assets and to meet the needs of expanding programs. The relatively harsh environment that we reside in (cold winters, hot summers) takes its toll on buildings over time. Investing capital funds for maintaining infrastructure mitigates future costly maintenance expenditures. The voters anticipated growth in programs that address Public Safety, Health and Human Services, and Sustainability when authorizing the County in 2005 to not be subject to some of the limitations of TABOR. It is growth in these and other areas of the County's operations that are driving the demand for increased facility space needs.

The top priorities for space improvements in the 2016 budget are to continue progress on the comprehensive multi-year multi-phase Justice Center Improvement Plan and investment in planning and design services for a countywide 10-year space needs analysis to support the initial development of a countywide strategic facilities masterplan. Additionally, the County is committed to making improvements to the Boulder County Jail facility. Although not funded in the capital building expenditure program, Building Services Division will be provided access to $622 thousand from the Offender Management Fund to execute planning and design services for improvements to the administrative support and intake-release areas of the jail facility, and to upgrade HVAC components to improve the indoor air quality of the jail. The following information concerns the funding for these priorities.

In 2015, the County funded Phase I of a Justice Center Space solution that included remodeling a courtroom and the first phase of office improvements for the Clerk of the Courts. The 2016 budget continues making progress on the Justice Center Comprehensive Improvement plan and funds $1.316 million to complete phase two of the Clerk of the Courts remodel to improve space efficiency to help meet the needs for increased client volume, increase the number of customer service windows, improve waiting areas, enhance security and consolidate services to improved operational efficiency. The 2016 budget also includes funding for planning and design of an addition and remodel to support growth and consolidation for the District Attorney's Office and funding to construct a physical connection between the Boulder Enhanced Supervision Team (BEST) and the Community Juvenile Assessment Center to improve security and safety for staff and clients.

**Clerk of the Courts Remodel**



Concept of Improvements: Expanded service windows, queuing and waiting area

Other funded projects budgeted include the 10 year space analysis, downtown courthouse public restroom waterline repair and remodel, election office space and ballot processing redesign, Housing and Human Services North Broadway family visitation space reconfiguration, outdoor zero waste stations, and Alaska Ave site flood repairs, totaling $1.188 million. Also funded is $1.042 million in ongoing Infrastructure projects.

## Project Identification & Process for Current and Future Budget

The Administrative Services Director and the Building Services Manager work with the Commissioners to develop a multi-year projects plan for the Capital Expenditure Fund. This plan is provided at the end of this section. The Budget Office incorporates information from this plan into the County's larger multi-year plan. We are able to determine if we can self-fund the projects or if we will need to incur debt to provide funding for large projects.

During the budget process, County agencies can make requests for capital projects. The Building Services design representatives meet with the requesting agency to evaluate the projects and estimate costs. The evaluation includes issues such as health, safety, structural and mechanical analysis, asbestos and other hazardous material identification, electrical service efficiency, roofing/moisture protection and architectural renovation and replacement of finishes. In addition to projects requested by others, the designers may generate requests themselves. These may be projects desired by the Commissioners or which are required for health and safety reasons. Many space needs were identified in the 2016 process by meeting with different departments and offices.

As various issues such as fire safety upgrades or structural upgrades are being explored, further cost analysis is done to determine the cost efficiency of a simultaneous remodel or renovation to accommodate long-term trends. As an example, when remodeling of the Old County Hospital Building and the Health & Welfare Building was needed for safety reasons, more space was built to address the needs of additional staff for the Social Services and Public Health Departments. This is a cost-effective process that addresses multiple needs at one time.

The Building Services Manager prepares a prioritized list of all projects with the associated costs, including labor and materials, with input from the Architects and Facilities personnel. Requests for projects can come from any office or department as long as the Budget Prep system is open for input. Projects from the long-term capital plan are added to Budget Prep by the Building Services' office. Long-term capital projects are listed as "Projects with Previous Commitments." The list of projects is described and explained by the Administrative Services Director and the Building Services Manager to the Board of County Commissioners during a budget hearing. All interested Elected Officials or Department Directors have an opportunity to further explain the need for their project in this budget hearing or to address the need within their own budget hearing. During the budget work session in November, the BOCC decides the specific projects that will be funded in the coming budget.

## Types of Projects in the Capital Expenditure Fund

The County currently has several types of projects described as follows:

**Major Projects** – These are the long-term projects that typically last for more than a year and require large amounts of resources, both labor and material. An example of a major project is the Justice Center remodel after the Sheriff's move to a new Administration Building.

**Minor Projects –** These are smaller projects of a modest duration and/or cost, typically completed in the same budget year as the initial funding is provided (not multi-year), and are usually stand-alone (not a part of a larger project).

**Infrastructure** – This budget began in 2003 to maintain the asset value of our buildings and systems. Infrastructure includes mechanical projects, flooring replacements, and fire/life safety systems. We have a multi-year replacement schedule for all mechanical systems that we are using to maximize our energy efficiency. In addition to the base budget of $650 thousand that the County spends on infrastructure maintenance, we issued Qualified Energy Conservation Bonds to replace more inefficient infrastructure. The debt service due on these bonds in 2016 is $561,106 for a total budget of $1,122,106.

**Work Order Projects** – These are small projects handled through the Work Order Program. They may be requested by agencies or may be requested by facility or architectural staffs who are aware of a need because of their familiarity with the building for which they are responsible. Examples of these types of projects are: additional light fixtures for better work conditions; heating/cooling modifications; painting; shelving/storage needs; or minor office remodels. County employees may complete a work order request any time during the year. There is a budgeted amount each year to deal with minor projects as they arise.

**Three Year Building Projects Plan**

| Building Projects | 2016 Budget | 2017 Estimate | 2017 Estimate |
|---|---|---|---|
| **Fund 041 Capital Expenditure Fund Projects** | | | |
| Courthouse Restrooms Remodel | 167,156 | | |
| 10 Year Space Needs Plan (Facilities Master Plan) | 100,000 | 100,000 | 100,000 |
| Alaska Ave. Site Repairs | 586,246 | | |
| Elections Ballot Process and Office Redesign | 181,850 | | |
| Outdoor Zero Waste Stations | 65,000 | | |
| Justice Center Space Solution | 1,316,166 | 4,500,000 | |
| Solar PV Contract Buyout | | 278,964 | 1,478,674 |
| St. Vrain Housing & Human Services Building | 250,000 | | |
| Miscellaneous Construction Projects | 58,426 | 350,000 | 650,000 |
| Miscellaneous Electrical Projects | 20,000 | 400,000 | 500,000 |
| Parks/Fairgrounds Improvement Projects | 71,440 | 750,000 | 750,000 |
| **Electrical** | | | |
| Management of Electronic Building Systems | 304,920 | 305,000 | 305,000 |
| Electrical Labor for Parks, RD, IT | 60,000 | 61,500 | 63,000 |
| **Infrastructure** | | | |
| Facilities/Construction/Electrical Projects | 1,042,896 | 1,050,000 | 1,070,000 |
| **C.E.F. Funded Building Repayments*** | | | |
| **Ongoing/Operating** | | | |
| Division Operating | 1,081,285 | 1,103,000 | 1,125,000 |
| Work Order Programs | 511,267 | 520,000 | 530,000 |
| **TOTAL** | **5,816,652** | **9,418,464** | **6,571,674** |
| **Fund 099 Recycle Center Fund** | | | |
| Recycling Center Improvements | 2,545,300 | | |
| Platic Film Air System | 446,500 | | |
| On-going Capital Projects | 290,000 | - | - |
| **TOTAL** | **3,281,800** | **-** | **-** |
| **Fund 024 Offender Management Fund** | | | |
| Jail Update/Remodel Planning & Design | 110,000 | - | - |
| Jail - HVAC Upgrades for Indoor Air Quality | 512,413 | - | - |
| **TOTAL** | **622,413** | **-** | **-** |

*Building repayments are not included in this section's discussion of Capital Expenditures. Please see the Debt Service Section for additional information on CEF Funded Building Repayments in the amount of $2,046,176

## Capital Expenditure Budget Decisions – Impact on Future Budgets

Many current budget decisions affect future budgets. For example, some Road Projects and Capital Expenditure Projects will take several years to complete. ***The Commissioners consider these multi-year capital budget impacts before the project is approved. We use a multi-year budget projection spreadsheet as a tool to plan for the future expenditures necessary to complete and operate new facilities***. In addition to the capital cost, such projects have long-range maintenance costs, which are also considered before approval. By planning for future space needs during remodels and upgrades, the County can project budgets more realistically. ***The Commissioners do not approve projects that result in significant cost increases if an increase in the tax rate would be required.*** Because of TABOR restrictions a tax increase can only occur if a ballot issue is approved by the citizens.

In the Open Space Capital Budgets, the Commissioners maintain control of the budgets for land acquisition. A long-range composite budget has been developed by budget staff, which reports information about all revenue sources, all planned expenditures, bond payments, and land acquisition option payments. This ***composite budget covers the period from the current year through 2030, the year of our last bond payment.*** This long-range plan is included in this document in the Budget Summary section. Budget staff, Finance staff, the Commissioners, and the Parks & Open Space staff review the composite budget semi-annually. (See list of approved open space purchases). The Commissioners recognized at the beginning of their open space land acquisition program that they had to provide for the long-term maintenance of these lands. This was done by restricting the use of all revenue derived from open space land to the maintenance of open space lands.

In the CEF Infrastructure and Work Order Projects budgets, costs for on-going maintenance, like carpet replacement and repair work orders are fairly predictable and are budgeted accordingly. The capital outlay equipment has replacement cycles for vehicles, equipment and personal computers. Some of the techniques used are as follows: 1) The Sheriff's vehicles (the biggest fleet in the County) are replaced at the rate of approximately one third of the fleet per year. The criterion is 100,000 miles per vehicle or 10 years. 2) The Commissioners have established a $1,060,000 annual base budget for upgrading and replacing information technology (personal computers, other hardware, associated software and copiers) and other miscellaneous equipment.

## Capital Expenditure Budget Decisions - Impact on Operating Budgets in Current Year and Future Years

Before approving a capital expenditure, associated costs and impacts to other budgets are identified by staff, and evaluated by the Commissioners in the decision making process. For example, a new capital building project has associated staffing and operational costs when it is completed. On the long-term capital outlook these associated costs are shown with the construction costs. We utilize a ***methodology of operating costs per square foot based on the type of building usage. This way the Board can do long-term budget planning aware of the full cost componen***t ***once the new building becomes operational***. The current formula uses an incremental operational per square foot methodology.

Below is a representative example of our rental rate which varies by market location:

| | |
|---|---|
| Information Technology | $4.21 |
| Risk Management | $0.13 |
| Building Services Division: | |
| Special Systems | $0.20 |
| Work Order Program | $0.20 |
| Signage/Graphics | $0.08 |
| Maintenance | $1.31 |
| Landscaping | $0.16 |
| Janitorial | $3.83 |
| Utilities | $3.71 |
| Administrative | $0.06 |
| TOTAL ongoing cost: | $13.89 per square foot |

On the budget year that a new facility will open the operating costs are defined and the estimate is no longer used. Ongoing costs are tracked into the base budget for future years, while one-time costs are only included in the current year budget.

This past year progress has been made toward making a long term capital expansion plan. There have been several meetings with the Commissioners, Elected Officials, Department Directors, Architects and budget staff to get all the needs into the plan. After formal adoption of the plan, we will be able to include this spreadsheet in our publication.

Boulder County budget and finance staff recently attended a class in Denver on Capital Budgeting and Infrastructure Finance. We learned a lot. The County is now considering setting up a business case model for each capital project that would include a detailed analysis by the requesting department of the consequential addition or reduction in ongoing operating costs for a 5 year period into the future. We would also have our Administrative Services staff look at the business case for any additional ongoing expenditures such as building security, maintenance and facilities costs.

These on-going operational costs are incurred in a budget other than the capital budget. Open space land acquisitions also require on-going maintenance, including supplies and staff to perform the maintenance. These on-going costs are incurred in another budget as well. These examples are a small sample of the evaluation process used by the Commissioners in their comprehensive approach to the County budget.

## Capital Expenditures/Boulder County Strategic Plan Goals

Boulder County goals from the Strategic Plan are the foundation for all Boulder County budgets and are easily correlated in the Capital Expenditure decisions.

Capital Outlay purchases of computers, tools and vehicles are driven by goal 2 – (Provide effective service in an efficient, responsive and courteous manner). An employee equipped with the right tools has the resources required to achieve this goal.

The process of putting together viable Road Projects for Boulder County is driven by goal 6 – (Facilitate cooperation and communication between the County and other levels of government and the private sector).

The Land Acquisition program, Recycling and Composting program, and in many cases Road Projects as well, are driven by goal 3 – (Preserve, Protect, and enhance the natural resources of Boulder County).

Capital Expenditure Projects provide employees with a work environment that allows them to provide the level of service required by goal 1 – (Encourage innovative and creative approaches to County programs). They also provide the public with County buildings that can be used by all the citizens, including the disabled, as required by goal 5 – (Address basic human needs in a caring, comprehensive, and coordinated manner that promotes independence.)

## Capital Expenditures Budgeted in Other Funds:

### Recycling Center Fund, Capital Building Projects Function – Conservation / Sustainability

The funding was approved for the 2016 budget for Fire Sprinkler and Weigh Station Pavement repairs. Since the Recycling Center Fund is an Enterprise fund all capital costs are charged directly to the fund. The capital budget in this fund for 2016 has been set at $3,281, 800.

### Offender Management Fund, Capital Building Projects Function – Public Safety

Within the Offender Management Fund, two projects were approved totaling $622 thousand. Projects included the planning and design for a future update or remodel of the Jail administration and intake-release spaces, and a project to upgrade the Jail heating and ventilation to improve indoor air quality.

## BOULDER COUNTY CAPITAL ASSETS

Boulder County maintains records of its capital assets and conducts an annual inventory in accordance with State Statutes. Effective January 1, 1999, the County was allowed by a change in legislation to choose the amount at which it would capitalize assets of a permanent nature. By Resolution, the Commissioners set the threshold for equipment at $5,000. The threshold for buildings, land improvements, and infrastructure is set at $50,000.

The County manually conducts its annual capital asset inventory. An Elected Official or Department Head from each agency receives a list of capital assets and verifies that each capital asset is still in the County's possession. Staff in the Financial Services Division is responsible for coordinating the reconciliation process.

Capital Outlay items (capital assets) are purchased from a central budget in the General Fund; however, each agency is responsible for the items assigned to it. Capital assets are recorded in the capital asset system by agency. Additions to capital assets are recorded as expenditures in the General, Special Revenue and Capital Projects Funds.

In 2002, the County implemented the provisions of GASB Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments and related statements, which established a new financial reporting model to be used by state and local governments.

Capital assets under GASB 34 include property, plant and equipment, and infrastructure assets consisting of road, streets, highways, bridges and similar items. These are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The County defines capital assets as assets with an initial, individual cost exceeding its respective threshold and a useful life of more than one year. The threshold for equipment is $5,000 and the threshold for buildings, land improvements, and infrastructure is set at $50,000. Infrastructure assets are long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets were retroactively reported as of the 2007 fiscal year, as prescribed in GASB 34. Capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated fair value at the date of donation.

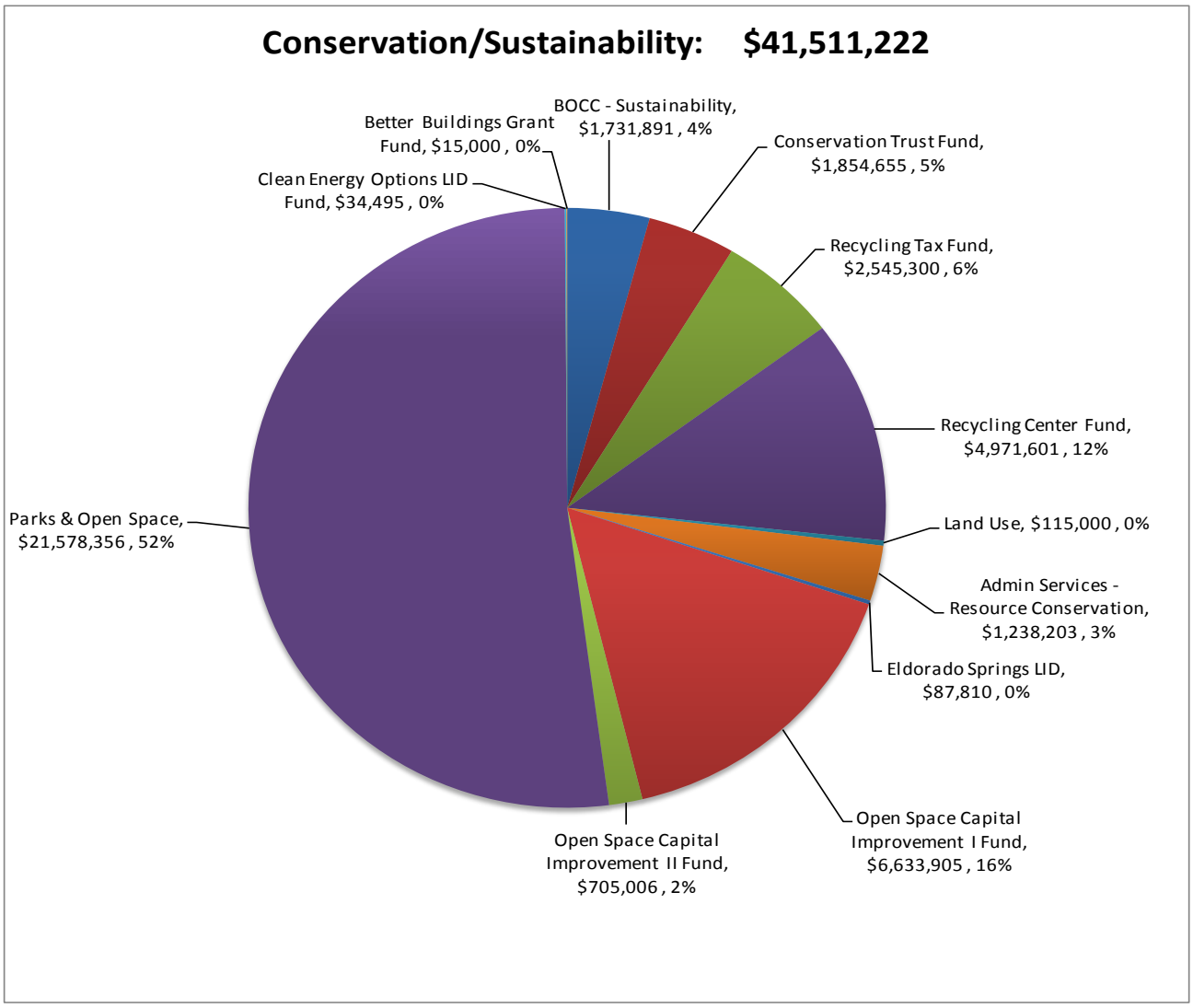
The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful life of the related capital asset, as applicable. Capital assets are depreciated using the straight-line method. Depreciation expense is reflected as an operating expense in the government-wide statement of activities.

## Capital Assets by Cost Center (UNAUDITED)
## For the Year Ended 12/31/2015

| Title | Land | Buildings | Equipment/ Vehicles | Construction In Progress | Improvements | Infrastructure | Software | Total Assets |
|---|---|---|---|---|---|---|---|---|
| Admin Services | - | - | 80,187 | 2,014,557 | - | - | 146,510 | 2,241,254 |
| Architects | - | - | 797,256 | 10,087,557 | 79,161 | - | - | 10,963,974 |
| Assessor | - | - | 166,721 | - | - | - | 467,045 | 633,765 |
| BOCC | - | - | 123,975 | - | - | - | 414,084 | 538,059 |
| Clerk & Recorder | - | 4,882,258 | 2,229,921 | - | 370,613 | - | - | 7,482,792 |
| Communications | - | 7,938,698 | 292,935 | - | - | - | - | 8,231,633 |
| Community Justice | - | - | 200,936 | - | - | - | - | 200,936 |
| Community Services | - | - | 5,398 | - | - | - | - | 5,398 |
| Coroner | - | - | 292,022 | - | - | - | - | 292,022 |
| County Attorney | - | - | 7,088 | - | - | - | - | 7,088 |
| District Attorney | - | - | 198,479 | - | - | - | - | 198,479 |
| Eldorado Springs LID | 174,776 | 2,444,034 | - | - | - | - | - | 2,618,810 |
| Elections | - | - | 199,911 | - | - | - | - | 199,911 |
| Extension | - | - | 36,050 | - | - | - | - | 36,050 |
| Facilities | - | - | 1,118,796 | - | - | - | - | 1,118,796 |
| Facilities-Custodial | - | - | 43,165 | - | - | - | - | 43,165 |
| Fairgrounds Buildings/Land | 756,142 | 4,996,193 | - | - | 1,430,538 | 141,125 | - | 7,323,998 |
| Finance | - | - | 11,707 | - | - | - | - | 11,707 |
| Fleet Services | - | 5,802,221 | 533,744 | - | - | 130,581 | - | 6,466,545 |
| General Govt Buildings/Land | 18,504,166 | 57,496,337 | - | 114,028 | 11,324,674 | - | - | 87,439,205 |
| Gunbarrel GID | 1,116,027 | - | - | - | - | - | - | 1,116,027 |
| Harzadous Materials Mgt | - | 2,376,436 | 26,065 | - | - | - | - | 2,402,501 |
| Head Start | - | - | 19,390 | - | - | - | - | 19,390 |
| Health Department | - | 117,824 | 159,397 | - | - | - | 118,018 | 395,239 |
| Highways and Streets | 16,056,923 | 1,563,130 | - | - | 5,557,791 | 163,962,654 | - | 187,140,498 |
| Information Technology | - | - | 2,858,815 | - | - | 330,000 | 113,738 | 3,302,553 |
| Land Use | - | - | 200,961 | - | - | - | - | 200,961 |
| Mailing & Printing | - | - | 451,192 | - | - | - | - | 451,192 |
| Open Space Buildings/Land | 481,461,304 | 5,528,474 | - | - | 5,753,187 | 5,000 | - | 492,747,965 |
| Parks & Open Space | - | 2,364,164 | 4,588,531 | 183,784 | 506,141 | - | 153,458 | 7,796,078 |
| Pool Vehicles | - | - | 165,009 | - | - | - | - | 165,009 |
| Public Safety Buildings/Land | 811,770 | 29,173,674 | - | - | 5,185,252 | 676,306 | - | 35,847,001 |
| Recycling | 882,782 | 11,072,790 | 10,237,475 | - | - | - | - | 22,193,047 |
| Resource Conservation | - | - | 150,064 | - | - | - | - | 150,064 |
| Road Maintenance | - | 3,049,023 | 14,650,514 | - | - | 147,710 | - | 17,847,247 |
| Sheriff | - | 8,301,577 | 5,286,676 | 67,129 | 5,477,150 | 190,994 | 181,227 | 19,504,753 |
| Housing & Human Services | - | - | 524,834 | - | - | - | 259,683 | 784,517 |
| Transportation | - | - | 662,238 | 24,420,800 | - | - | - | 25,083,038 |
| Treasurer | - | - | 45,948 | - | - | - | 283,144 | 329,092 |
| Youth Corps | - | - | 365,839 | - | - | - | - | 365,839 |
| **Report Total** | 519,763,889 | 147,106,833 | 46,731,240 | 36,887,855 | 35,684,507 | 165,584,369 | 2,136,906 | 953,895,598 |

# Conservation/Sustainability

Includes all expenditures for the agencies whose purpose is to conserve and develop natural resources, such as land, water, soil, historical assets and the wise use of energy. Services in this category are provided by the Board of County Commissioners-Sustainability Programs, Resource Conservation, Land Use, Parks & Open Space, the Conservation Trust Fund, the Open Space Funds, Eldorado Springs, the Clean Energy Options LID Fund, the Better Buildings Grant Fund, the Recycling Tax Fund and the Recycling Center Fund.



## Resource Conservation - Household Materials Management Program 1151

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 233,796 | $ 256,593 | $ 264,894 |
| Supplies | $ 16,087 | $ 52,555 | $ 52,555 |
| Purchased Services | $ 302,166 | $ 309,858 | $ 309,858 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 552,049** | **$ 619,006** | **$ 627,307** |
| **Full Time Equivalent Employees** | **4.50** | **4.75** | **4.75** |

### Organization Functions

The Administrative Services Department, Resource Conservation Division operates the County's hazardous materials management facility, and hosts several HHW community collection events each year. This function is separate from other Division activities that are funded by the Recycling Center Fund (099).

### Goals & Objectives

Goal: To protect public health and prevent and reduce pollution by providing safe and environmentally-responsible recycling and disposal of household hazardous waste, and hazardous waste generated by businesses that are conditionally-exempt small quantity generators.

Objectives
•Operate a safe, convenient, and cost-effective, year-round collection facility for household hazardous wastes and CESQG business wastes serving Boulder County, Broomfield City and County, and the Town of Erie.
•Assist partner communities to offer safe and cost-effective local, annual collection events to serve their residents.
•Offer CESQG businesses hazardous waste drop-off by appointment, collection, or walk-in services as applicable.
•Conduct ongoing education and outreach on safe recycling or disposal of hazardous products and chemicals to county employees, residents, and CESQG businesses.

## Resource Conservation - Transfer Stations 1152

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 82,820 | $ 55,568 | $ 66,556 |
| Supplies | $ 4,186 | $ 6,125 | $ 6,125 |
| Purchased Services | $ 71,957 | $ 75,451 | $ 75,451 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 158,963** | **$ 137,144** | **$ 148,132** |
| **Full Time Equivalent Employees** | **2.50** | **1.50** | **1.75** |

### Organization Functions

The Administrative Services Department, Resource Conservation Division operates two mountain waste transfer stations and recycling drop-off centers located at Allenspark and Nederland. This function is separate from other Division activities that are funded by the Recycling Center Fund (099).

### Goals & Objectives

Goal: to provide waste collection facilities in mountain areas of the county where other waste collection options are limited.

Objective: Staff and cost-effectively operate waste transfer stations/recycling drop-off centers at Allenspark and Nederland to offer self-haul waste disposal to mountain residents on a cost recovery basis and to encourage waste diversion through free recycling opportunities at these facilities.

## Resource Conservation - Community Programs 1153

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 72,909 | $ 96,600 | $ 53,891 |
| Supplies | $ 16,996 | $ 2,641 | $ 2,641 |
| Purchased Services | $ 5,648,737 | $ 163,514 | $ 163,514 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 558,452 | $ 0 | $ 0 |
| **TOTAL** | **$ 6,297,094** | **$ 262,755** | **$ 220,046** |
| **Full Time Equivalent Employees** | **2.00** | **2.00** | **1.00** |

### Organization Functions

The Administrative Services Department, Resource Conservation Division operates two recycling drop-off centers serving plains communities, and administers many community programs including: licensing waste and recycling haulers, residential yard waste drop-off, environmental education in schools, and community spring cleanup. These functions are separate from other Division activities that are funded by the Recycling Center Fund (099).

### Goals & Objectives

Goal: To reduce waste and conserve resources by offering a diverse range of facilities and services for the public, and to regulate waste and recycling haulers to promote public health and safety in order to require residential recycling and composting services to promote higher waste diversion.

Objectives
•Contract for cost-effective services to operate recycling drop-off centers at Niwot and Lyons to encourage waste diversion through free recycling opportunities at these facilities.
•Administer the waste hauler licensing ordinance to annually register all haulers of waste and recyclables operating within Boulder County, to require annual reporting, and to require the mix of recycling and composting services to be offered in specific areas of the unincorporated county.
•Provide the communities of Allenspark, Bar-K Subdivision, Gold Hill, Jamestown, Nederland, Niwot and Ward with resources and assistance to host annual one-day spring cleanup and recycling events in their communities.
•Contract for residential drop-off yard waste and wood waste collection and composting services.

## Resource Conservation - In-House Services 1154

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 57,277 | $ 69,593 | $ 88,068 |
| Supplies | $ 10,380 | $ 2,390 | $ 2,390 |
| Purchased Services | $ 103,264 | $ 129,584 | $ 152,260 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 170,921** | **$ 201,567** | **$ 242,718** |
| **Full Time Equivalent Employees** | **0** | **1.00** | **2.00** |

### Organization Functions

The Administrative Services Department, Resource Conservation Division coordinates the County's in-house zero waste program, and contracts for recycling, composting, waste disposal, confidential paper, e-waste, and medical waste disposal services. These functions are separate from other Division activities that are funded by the Recycling Center Fund (099).

### Goals & Objectives

Goal: To reduce waste and conserve resources, and to model sustainable businesses practices, by providing county employees comprehensive opportunities to recycling, compost at work, and by offering county departments and offices services to properly handle other materials including e-waste and hazardous wastes.

Objectives:
•Conduct on-going training to educate county and other employees in all county-owned and leased buildings
•Administer and contract for cost-effective recycling, composting, confidential paper and media shredding, e-waste recycling, and hazardous waste services for county buildings.
•Implement additional collection services and projects to support waste diversion activities.

## Board of County Commissioners - Sustainability 2010

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 472,746 | $ 488,043 | $ 501,591 |
| Supplies | $ 14,506 | $ 0 | $ 3,300 |
| Purchased Services | $ 1,361,399 | $ 1,320,800 | $ 1,077,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 290,862 | $ 150,000 | $ 150,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,139,513** | **$ 1,958,843** | **$ 1,731,891** |
| **Full Time Equivalent Employees** | **9.00** | **7.00** | **7.00** |

### Organization Functions

The Sustainability Cost Center was created to accelerate the County's sustainability efforts. The cost center allows us to house programs and projects that do not fit cleanly into an individual department and to remove administrative burden from departments that are not actively engaged in a project or program although it is similar to their mission. Since the cost center is located within the Commissioner's Office it allows the Sustainability Coordinator more direct control over certain programs and reduces response time so that we can take advantage of new opportunities. The cost center also includes funds that are available for commitment later in the year-this is important since we are moving so quickly on these issues and require flexibility in order to achieve as much as possible.

### Goals & Objectives

To provide professional, responsive service in the realm of sustainability; to act nimbly and effectively in order to achieve the County's sustainability goals, including those in the Sustainable Energy and Zero Waste Resolutions, both independently and in partnership with departments, municipalities, private partners, and others.

## Land Use - Historic Preservation Rehabilitation Grant 2504

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 600 | $ 156,475 | $ 50,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 600** | **$ 156,475** | **$ 50,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The Historic Landmark Rehabilation Grant Program seeks to increase the quality of the county's historic landmarks by helping to restore, stabilize, and preserve these important resources. The Program provides funding for rehabilitation of Boulder County designated landmarks or contributing structures in landmark districts. Owners of such landmarked residential and non-residential properties are eligible to receive up to $10,000. Grant recipients must provide at least an equal amount of funds to match funds received from the County.

### Goals & Objectives

To provide monetary support for the preservation of recognized historic structures in Boulder County.

## Land Use - Forest Health 2505

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 18 | $ 0 | $ 0 |
| Purchased Services | $ 11,745 | $ 15,000 | $ 15,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 11,763** | **$ 15,000** | **$ 15,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The Forest Health program provides education and outreach materials to residents living in our forested ecosystems in order to arm them with the tools they need to properly manage their forests, gives presentations to local community groups and HOA's, and answers public inquiries. The program will help make our forested communities safer from wildland fire, reduce the risk that hazardous dead trees pose on our communities and create healthier forests that are more resistant to future insect and disease outbreaks.

**Goals & Objectives**

To promote forest sustainability through education and outreach with private landowners in the forested areas of Boulder County.

## Land Use - Sustainability 2506

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 79 | $ 0 | $ 0 |
| Purchased Services | $ 4,962 | $ 20,000 | $ 20,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 5,041** | **$ 20,000** | **$ 20,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The BuildSmart program provides support to the implementation and development of the County¿s progressive building code and specifically code requirements to promote sustainability in construction practices commonly referred to as green building. BuildSmart is helping to reduce resource consumption through requirements on energy savings, material recycling and water use. One of the goals of the program is to also encourage people to go beyond the code requirements to further sustainability goals and efforts.

**Goals & Objectives**

To promote sustainability through education, trainings and outreach with the public.

## Energy Impact Offset Fund 2509

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 50,000 | $ 30,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 50,000** | **$ 30,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The Boulder County Energy Impact Offset Fund provides a means for licensed cannabis cultivation facilities to meet the Sustainability Requirements of the Marijuana Licensing Regulations. This program also provides participants with detailed energy consumption data and related education that will allow business operators to adjust their business practices to improve the energy efficiency of their facility. This fund will also be used for a variety of investments in activities that are intended to offset the carbon emissions from energy consumption.

### Goals & Objectives

To support measures and actions that will reduce and offset carbon emissions from cannabis cultivation in Boulder County.

## Parks & Open Space - Administration G001

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 5,917,417 | $ 6,184,275 | $ 6,295,580 |
| Supplies | $ 1,245,661 | $ 963,086 | $ 963,086 |
| Purchased Services | $ 1,042,184 | $ 1,320,327 | $ 1,020,421 |
| Capital Purchases/Fixed Assets | $ 70,009 | $ 471,129 | $ 399,496 |
| Other Expenditures | $ 73,289 | $ 69,500 | $ 74,500 |
| Transfers | $ 600 | $ 0 | $ 0 |
| **TOTAL** | **$ 8,349,160** | **$ 9,008,317** | **$ 8,753,083** |
| **Full Time Equivalent Employees** | **99.70** | **103.35** | **101.35** |

### Organization Functions

The Parks Department is responsible for general administration of land use review and acquisition; operations; resource management, including forestry and wetlands; land and building maintenance, and agricultural resources.

### Goals & Objectives

Goal: To preserve and restore natural resources for the benefit of the environment and the public.
Objectives:
• Complete management plans and policies as set forth on POS Department planning schedule.
• Complete monitoring of baseline vegetation and wildlife including weeds on major properties, to inform management decisions and establish realistic return intervals
• Explore feasibility of propagating native vegetation for restoration projects in house with a greenhouse and/or partnerships. (Develop business case, cost comparisons, seek partnerships, e.g. with SVVSD, peer agencies, etc.)
• Restore two degraded/nonproductive agricultural properties
• Restore 400 acres of forest land
• Enhance native grasslands on three properties by managing cheat grass and replacing with natives
• Eliminate two State List A weed species from Boulder County

Goal: To provide public outreach, partnerships and volunteer opportunities to increase awareness and appreciation of Boulder County's open space.
Objectives:
• Expand volunteer hours by 20%
• Increase participation in programs by 20%
• Enhance outreach to underserved populations

Goal: To promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.
Objectives:
• Convert 15% of agricultural land to organic practices
• Develop operating plans for all leased agricultural properties
• Develop and implement integrated pest management protocols
• Support local food production and enhanced processing capacity for local food

## Parks & Open Space - Fairgrounds 2715

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 372,177 | $ 382,304 | $ 400,683 |
| Supplies | $ 79,494 | $ 67,910 | $ 67,910 |
| Purchased Services | $ 33,439 | $ 48,648 | $ 48,648 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 1,000 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 486,110** | **$ 498,862** | **$ 517,241** |
| **Full Time Equivalent Employees** | **7.00** | **7.75** | **7.75** |

### Organization Functions

The County Fairgrounds facility is located in Longmont and managed by the Recreation and Facilities Division. The Fairgrounds is home to the annual Boulder County Fair (August), managed by the Boulder County Fair, Livestock Show & Rodeo, a private 501(c)3 non-profit. The Boulder County Fairgrounds is open year round for a variety of shows and events, including 4-H youth events and shows.

### Goals & Objectives

Parks and Open Space Mission Statement: To conserve natural, cultural, and agricultural resources and provide public uses that reflect sound resource management and community values.

The goal is to promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.

Objectives:
- Support local food production and enhanced processing capacity for local food
- Expand education/outreach programs by 20%
- Improve Fairgrounds utilization

## Parks & Open Space - Resource Planning 2718

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 15,209 | $ 13,050 | $ 13,050 |
| Purchased Services | $ 12,363 | $ 22,300 | $ 22,300 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 1,000 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 28,572** | **$ 35,350** | **$ 35,350** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

Resource Planning develops management plans, oversees and manages cultural and historical resources on County open space, writes grants, and maintains the County's water use portfolio, GIS, and department IT support.

### Goals & Objectives

Parks and Open Space Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

Goal: To preserve and restore natural resources for the benefit of the environment and the public.
Objective: Complete Management Plans & Policies as set forth on POS Department planning schedule

Goal: To protect, restore and interpret cultural resources for the education and enjoyment of current and future generations.
Objective: Begin implementation of Cultural Resource Management Policy

## Parks & Open Space - Extension Office 2750

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 318,419 | $ 343,487 | $ 356,593 |
| Supplies | $ 44,125 | $ 23,949 | $ 23,949 |
| Purchased Services | $ 220,329 | $ 226,139 | $ 231,569 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 50 | $ 50 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 582,873** | **$ 593,625** | **$ 612,161** |
| **Full Time Equivalent Employees** | **5.00** | **5.75** | **5.75** |

### Organization Functions

The Boulder County/CSU Extension Office provides programs for: 4-H, agricultural, family consumer and food science (home economics), horticulture, and support for the County Fair. The Extension Office provides research-based information as provided by Colorado State University and other resources. Staff and volunteers are available to answer a wide variety of questions on nutrition and food safety, high altitude cooking, family financial management, tree and lawn problems, and agricultural crops. Boulder County provides four County-funded support staff and funding for CSU agents.

### Goals & Objectives

CSU Cooperative Extension Office Mission Statement: To provide information and education and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.

Goal: To promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.
Objectives:
• Support local food production and enhanced processing capacity for local food
• Expand education/outreach programs by 20%
• Improve Fairgrounds utilization

## Parks & Open Space - Extension Program Fees 2751

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 32,694 | $ 91,180 | $ 58,000 |
| Purchased Services | $ 25,354 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 58,048** | **$ 91,180** | **$ 58,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Extension Office Program Fees cost center was established as a result and at the recommendation of the auditors, the Treasurer's Office, Finance, and the Parks Department to close an escrow account where funds were held and managed by the Treasurer's Office and moved into this cost center.

**Goals & Objectives**

CSU Cooperative Extension Office Mission Statement: To provide information and education and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.

## Parks & Open Space - Weed Control 2760

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 32,249 | $ 42,525 | $ 42,525 |
| Purchased Services | $ 34,039 | $ 22,075 | $ 22,075 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 66,288** | **$ 64,600** | **$ 64,600** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Weed Management, a division of Resource Management, is responsible for weed management/control on all County open space lands and right-of-way mowing. Weed management may include weed pulling, burn eradication, mowing, chemical control and other prevention methods.

**Goals & Objectives**

Parks and Open Space Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

Goal: To preserve and restore natural resources for the benefit of the environment and the public.
Objectives:
- Enhance native grasslands on three properties by managing cheat grass and replacing with natives
- Eliminate two State List A weed species from Boulder County

## Parks & Open Space - Trails 2770

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 51,394 | $ 47,783 | $ 47,783 |
| Purchased Services | $ 14,285 | $ 19,350 | $ 19,350 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 1,000 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 66,679** | **$ 67,133** | **$ 67,133** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

Trails, a division of Recreation & Facilities, is responsible for maintenance of trails on County open space lands. A "Parks Capital Projects" cost center was created for POS capital improvement projects, including new trail systems.

### Goals & Objectives

POS Recreation & Facilities Division Mission Statement: To design, construct, and maintain the best park and open space trails and facilities while preserving Boulder County's rich natural and cultural heritage.

## Parks & Open Space - Land Acquisition 2780

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 9,227 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 30,160 | $ 2,465,139 | $ 65,182 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 3,483,205 | $ 3,483,205 | $ 3,483,205 |
| **TOTAL** | **$ 3,522,592** | **$ 5,948,344** | **$ 3,548,387** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This budget is an integral part of the County's stated goal to preserve, protect, and enhance the natural resources of Boulder County through the preservation of open space land and buffers between cities in Boulder County. A transfer to the Open Space Capital Improvement Fund I is budgeted for in this cost center and funds a portion of interest and principal payments on open space bond series.

### Goals & Objectives

The Real Estate Division (formerly known as Acquisition Division) Mission Statement: To identify, acquire, and administer real property interest that further the open space mission through innovation, collaboration, and professional expertise.

Goal: To preserve rural land.
Objectives:
• Preserve 1,500 additional acres and associated water rights, focusing on key/strategic parcels, trail corridors/ connections (including regional), riparian corridors and wildlife habitat
• Pursue alternative strategies for accomplishing land exchanges with the State Land Board, US Forest Service and US Bureau of Land Management.

## Parks & Open Space - Capital Projects 2794

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 137,761 | $ 151,038 | $ 201,764 |
| Supplies | $ 52,178 | $ 0 | $ 0 |
| Purchased Services | $ 262,168 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 1,133,757 | $ 2,453,711 | $ 7,000,000 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 4,780 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,590,644** | **$ 2,604,749** | **$ 7,201,764** |
| **Full Time Equivalent Employees** | **0** | **1.00** | **1.00** |

### Organization Functions

This cost center was created from a re-appropriation of funds from "Parks Construction Projects" and "Parks Trails," to fund capital improvement projects and to centralize expenditures in one cost center for better tracking abilities.

### Goals & Objectives

POS Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

Goal: To preserve rural land.
Objective:
• Restore and maintain historic buildings and sites on open space

Goal: To provide quality recreational experiences while protecting open space resources.
Objectives:
• Add 10 miles of trail and associated facilities
• Create construction and maintenance guidelines for POS facilities

## Parks & Open Space - Youth Corps 2795

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 486,126 | $ 545,969 | $ 579,677 |
| Supplies | $ 20,050 | $ 17,800 | $ 17,800 |
| Purchased Services | $ 56,076 | $ 73,160 | $ 73,160 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 2,000 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 564,252** | **$ 636,929** | **$ 670,637** |
| **Full Time Equivalent Employees** | **1.50** | **1.50** | **1.50** |

### Organization Functions

The Youth Corps provides summer employment opportunities to Boulder County youth between the ages of fourteen and seventeen. Youth are supervised by adult team leaders, and work on projects selected by Boulder County departments and cooperating Boulder County municipalities.

### Goals & Objectives

Goal: To offer work projects that are meaningful to youth participants and useful to Boulder County.
Objectives:
- Youth learn new skills useful for future employment.
- Projects produce tangible improvements for Boulder County.

Goal: Develop positive attitudes in youth towards public service.
Objectives:
- Youth learn the importance of conservation efforts and the maintenance of public land, spaces and facilities.
- Youth are encouraged to develop leadership skills and return in future years in more responsible roles.

## Parks & Open Space - Agricultural Resources/Water 2796

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 18,659 | $ 5,000 | $ 5,000 |
| Purchased Services | $ 21,263 | $ 35,000 | $ 35,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 39,922** | **$ 40,000** | **$ 40,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The Agricultural Resources/Water budget is used to manage and protect our water portfolio: engineering and service contracts for infrastructure maintenance and repairs, water flow measuring devices, and the legal diligence requirements to protect the legal rights.

### Goals & Objectives

To promote and provide for sustainable agriculture in Boulder County for the natural, cultural and economic values it provides.

Objectives:
• Monitor County-owned water rights and seek absolute decrees for those not yet permanent.
• Monitor water quality to assure compliance with permitted activities, keep water in lakes to healthy environmental standards, and develop a water quality data base of tail water leaving POS agriculture properties.
• Install and maintain water quantity measuring devices at diversion structures to develop/maintain data base of water delivered to properties where it is a requirement of the decree, or as an inclusion in the management of agriculture properties.
• Maintain dams on County-owned reservoirs to remain in compliance with State standards.
• Maintain ditch diversion structures for maximum efficiency in delivering irrigation water to agriculture properties.
• Engage professional engineering services to assist in assessing water infrastructure problems.
• Maintain compliance with permits or licenses required as part of County ownership of water infrastructure improvements.

## Parks & Open Space - Real Estate Division 2797

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 4,700 | $ 10,000 | $ 10,000 |
| Purchased Services | $ 4,869 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 9,569** | **$ 10,000** | **$ 10,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The Real Estate Division (formerly known as Acquisition Division) Mission Statement: To identify, acquire, and administer real property interest that further the open space mission through innovation, collaboration, and professional expertise.

**Goals & Objectives**

Goal: To preserve rural land.
Objectives:
•Preserve 1,500 additional acres and associated water rights, focusing on key/strategic parcels, trail corridors/ connections (including regional), riparian corridors and wildlife habitat
•Pursue alternative strategies for accomplishing land exchanges with the State Land Board, US Forest Service and US Bureau of Land Management.

## Eldorado Springs LID-Operations 5979

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 10,447 | $ 9,833 | $ 10,860 |
| Purchased Services | $ 80,018 | $ 77,977 | $ 76,950 |
| Capital Purchases/Fixed Assets | $ 61,101 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 151,566** | **$ 87,810** | **$ 87,810** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

In 2007 the County entered into a loan agreement with the Colorado Water Resources and Power Development Authority to finance the construction of a waste water treatment facility within the Eldorado Springs Local Improvement District. Upon construction completion, this cost center was created to track all the on-going maintenance and operation expenses of the plant as well as to track the offsetting operating revenues generated through user fees.

## Conservation Trust Fund — 6101

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 1,020,602 | $ 9,849 | $ 1,854,655 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,020,602** | **$ 9,849** | **$ 1,854,655** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The Conservation Trust Fund was established by Boulder County in 1984, when the Colorado State lottery began. The County receives a shareback of the lottery proceeds which is based on a per capita formula set by the State. The funds may be expended for the acquisition, development, and maintenance of new conservation sites or for capital improvements or maintenance for recreational purposes on public sites. These funds may be combined with General Fund dollars for these purposes only.

The Director of Parks and Open Space is the designated administrator of the Fund and the Board of County Commissioners authorize the annual appropriation. Revenues collected in any year that are not expended remain in the fund balance and are available for appropriation.

### Goals & Objectives

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

## Open Space, Series 2005 - Land Maintenance — 6334

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,365,085 | $ 1,584,402 | $ 1,559,125 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 3,736 | $ 17,715 | $ 17,715 |
| Capital Purchases/Fixed Assets | $ 0 | $ 123,600 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 112,198 | $ 112,198 | $ 112,198 |
| **TOTAL** | **$ 1,481,019** | **$ 1,837,915** | **$ 1,689,038** |
| **Full Time Equivalent Employees** | **12.10** | **14.60** | **13.10** |

### Organization Functions

Open Space Sales Tax, Land Maintenance, funds may be used for land maintenance projects managed by the Parks and Open Space Department. FTE funds and benefits are also appropriated in this fund/cost center.

### Goals & Objectives

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

## Open Space, Series 2011 - Land Maintenance 6354

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 43,874 | $ 0 | $ 0 |
| Supplies | $ 49,921 | $ 0 | $ 0 |
| Purchased Services | $ 171,735 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 1,030,390 | $ 490,000 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 129,313 | $ 0 | $ 0 |
| **TOTAL** | **$ 394,843** | **$ 1,030,390** | **$ 490,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center is from the 2010 Sales Tax and provides funding for Parks & Open Space Capital Improvement Projects. Projects include the construction of trails and park facilities, development of educational materials, historic preservation, and environmental enhancement projects on open space. Funding for the county's Wildfire Mitigation effort in the Sheriff's Office is budgeted from this cost center.

### Goals & Objectives

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

## Open Space, Series 2011 - Surplus 6355

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 22,250 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 497,980 | $ 4,051,720 | $ 4,454,867 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 520,230** | **$ 4,051,720** | **$ 4,454,867** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center absorbs funds that are collected in the 2010 Sales Tax that are more funds than are required for paying off the voter approved bonds and for covering CIP and Wildfire Mitigation expense in 6354000. Additionally, funds were primarily used for land acquisition.

### Goals & Objectives

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

## Open Space, Series 2008 - Surplus — 6415

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 338,427 | $ 155,006 | $ 155,006 |
| Supplies | $ 19,391 | $ 0 | $ 0 |
| Purchased Services | $ 207,611 | $ 550,000 | $ 550,000 |
| Capital Purchases/Fixed Assets | $ 289,215 | $ 854,029 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 101,155 | $ 0 | $ 0 |
| **TOTAL** | **$ 955,799** | **$ 1,559,035** | **$ 705,006** |
| **Full Time Equivalent Employees** | **0** | **0.75** | **0** |

**Organization Functions**

This cost centers funds are for operation expense for the Parks & Open Space Department, including hourly/seasonal staff, additional Wildfire Mitigation for the Sheriff's Office and forest management on county open space properties.

**Goals & Objectives**

Mission Statement: To conserve natural, cultural and agricultural resources and provide public uses that reflect sound resource management and community values.

## ClimateSmart Residential Project Accounts — G017

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 7,727 | $ 34,495 |
| **TOTAL** | **$ 0** | **$ 7,727** | **$ 34,495** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The ClimateSmart Loan Program offered loans to Boulder County property owners who wanted to make energy efficiency and renewable energy improvements to their property.

## Better Buildings Grant Fund — 6801

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 31 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 240,322 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 15,000 | $ 15,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 240,353** | **$ 15,000** | **$ 15,000** |
| **Full Time Equivalent Employees** | **1.00** | **0** | **0** |

**Organization Functions**

EnergySmart was initially funded by a $12.5 million, 3-year grant from the U.S. Department of Energy's BetterBuildings Program. Of the original grant funds, $7.1 million continues to be held in a loan-loss reserve supporting $35 million in financing for home and business energy improvements. EnergySmart will continue with local funding to expand services beyond energy efficiency to also assist residents and businesses with water conservation, recycling and composting. This budget funds an annual fee from he Colorado Housing & Finance Authority who manages the loan-loss reserve.

**Goals & Objectives**

The grant goals of at least 10,000 homes and 3,000 businesses served by the end of 2013 were successfully achieved. EnergySmart is designed to stimulate local economic growth, increase energy efficiency investment in Boulder County and advance the state's energy independence through energy upgrades. The EnergySmart program builds on the partnership's experience , bringing large scale energy upgrades across entire communities and commercial districts.

## Recycling Tax Fund — 4601

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 2,545,300 |
| **TOTAL** | **$ 0** | **$ 0** | **$ 2,545,300** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center was set up to collect the proceeds of the tenth of a cent sales tax approved by the voters on November 8, 1994, and effective 1/1/95. The tax expired on December 31, 2001. These tax funds were used for the construction of the Recycling Center, commissioned in July of 2001.

The City of Boulder recently passed a Universal Zero Waste Ordinance which directs all single-stream material to the BCRC. In order to accommodate the additional tons of material coming to our facility capital improvements will need to be made. This request will allow the transfer of the $2.5 million remaining balance in the Recycling Sales Tax Fund 013 for the modifications planned for the Recycle Center to comply with the new ordinance.

## Recycling Center - Operations 9551

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 206,293 | $ 236,812 | $ 187,449 |
| Supplies | $ 355,971 | $ 793,700 | $ 793,700 |
| Purchased Services | $ 4,130,071 | $ 3,929,050 | $ 3,929,050 |
| Capital Purchases/Fixed Assets | $ 957,160 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 5,649,495** | **$ 4,959,562** | **$ 4,910,199** |
| **Full Time Equivalent Employees** | **2.00** | **2.00** | **2.00** |

**Organization Functions**

The Recycling Center is operated as an Enterprise Fund. Revenues from the sale of materials are used to pay the expenses and fees of its contract operator, EcoCycle ,and also payments to the hauling community for materials delivered to the facility as well as maintenance activities undertaken by the County.

The revenues also fund community and educational outreach, composting development and waste diversion infrastructure development, education and research, as well as zero waste funding for waste diversion activities, funding the zero waste activities at the county fair, and the Green Star Schools program.

The salary and benefits for the Division Manager, Accounting Clerk, and Custodian are also included in the enterprise fund.

## Recycling Center - Facilities Maintenance 9552

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 55,685 | $ 56,186 | $ 61,402 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 55,685** | **$ 56,186** | **$ 61,402** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

**Organization Functions**

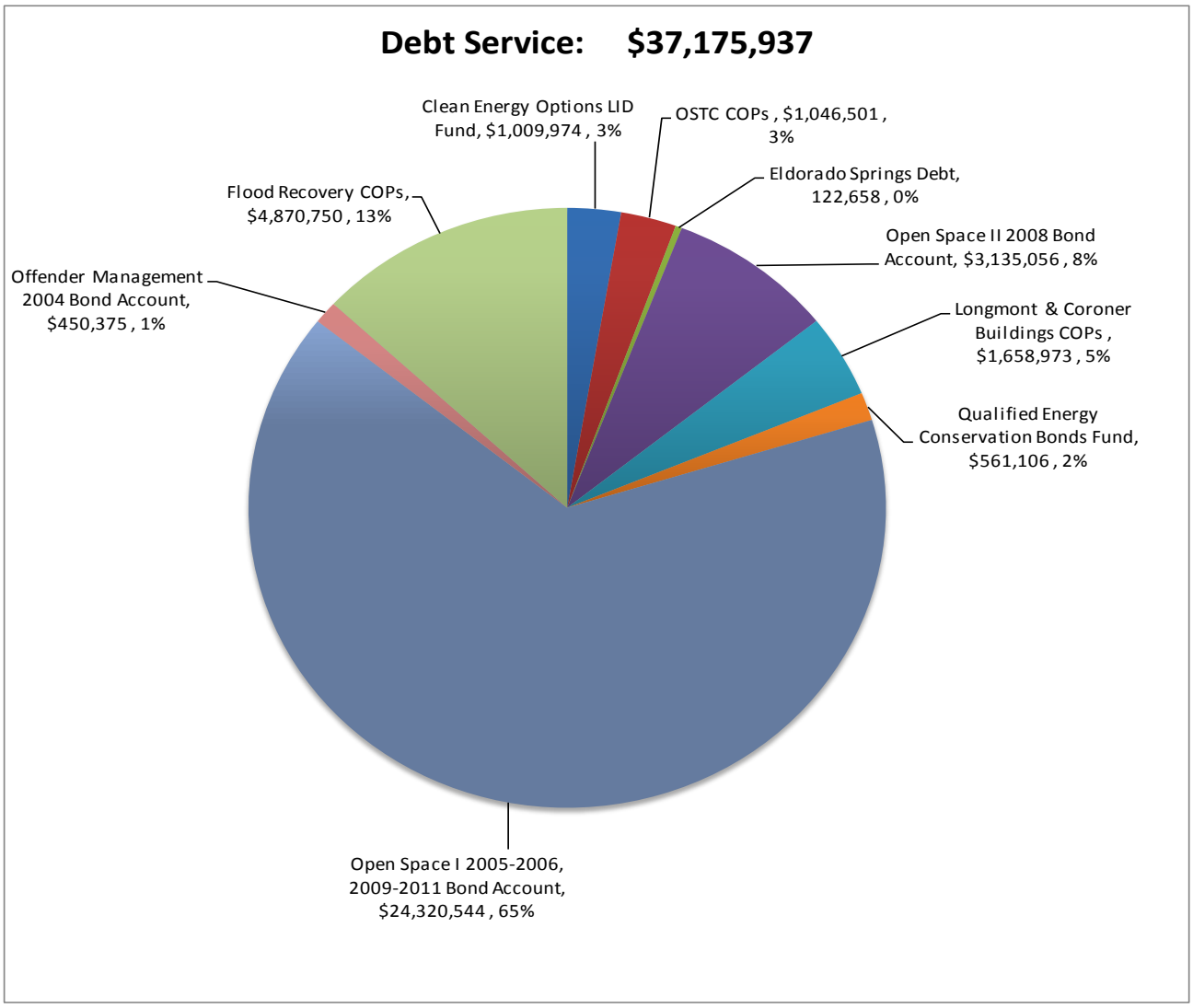
Personnel costs for a 1.0 FTE Maintenance Worker II assigned to perform facility maintenance at the Boulder County Recycle Center. This organizational function is responsible for providing all building maintenance, landscape maintenance and related operations for the Boulder County Recycling Center. Responsible for promoting effective, efficient, energy management and conservation. Energy management focal areas include building operations, water conservation, lighting, education and landscaping practices.

**Goals & Objectives**

Proactively manage, maintain, and upgrade the Boulder County Recycling Center in a safe, cost-effective, and professional manner. Implement green building practices to help reduce negative environmental impacts. The focus is to reduce energy consumption, promote the use of alternative/renewable energy sources, develop operating practices to reduce water and materials waste, and implement projects that improve sustainability.

# Debt Service

Includes all expenditures for interest and principal payments on general long-term debt and fiscal agent fees connected thereto. Payments in this category are provided for in the Road Fund, the Capital Expenditure Fund, the Eldorado Springs LID Fund, the Clean Energy Options LID Fund, the Offender Management Fund, the Flood Recovery Sales & Use Tax Fund and the Open Space Funds.



# DEBT SERVICE

The debt service budgets are included in the Open Space Capital Improvement Trust Funds, the Offender Management Capital Improvement Trust Fund, the Road and Bridge Fund, the Capital Expenditure Fund, the Clean Energy Options LID Fund, the Qualified Energy Conservation Bond Fund, the Flood Recovery Sales Tax Fund, and the Eldorado Springs Local Improvement District Fund. The following section includes the County's debt policies and a description of every current debt issue.

**Boulder County Debt Policies/Limits**

Boulder County has established the following policies guiding the use of debt, two of which are required by state statute or the State Constitution.

1. The County will confine long-term borrowing to capital improvements. The payback period will not exceed the useful life of the project.
2. There will be no lease purchase without Board of County Commissioners approval.
3. Debt will not be used to fund current operating expenses.
4. New bond issues must be approved by a majority of voters. (This is a requirement of the State Constitution).
5. Total General Obligation Bonded Debt may not exceed 1.5 percent of total assessed valuation of property in the County. (This is required by State Statute Section 30-35-201, C.R.S., 1973). The current debt capacity is $102,884,415 which is 1.5 percent of the Assessed Valuation of $6,858,961,000.

Boulder County does not have any general obligation bonded debt. The following County debt descriptions include revenue bonds, certificates of participation, local improvement district bonds, and a revolving fund loan. None of these issues are included in the description of general obligation debt capacity described above in item #5.

**2016 Debt for Boulder County Government**

The total 2016 debt obligation listed below is $37,163,732. The total for 2016 budgeted debt service is $37,175,937. The difference between budget and debt obligation is the bank fees and related legal fees. These fees vary slightly from year to year. Budgeted debt service comprises 8.71% of the total County budget of $426,638,902.

| Description | Interest | Principal | Total |
|---|---|---|---|
| Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013 | $ 849,000 | $ 3,940,000 | $ 4,789,000 |
| Open Space Capital Improvement Trust Fund Bonds, Series 2011A | $ 673,213 | $ 1,165,000 | $ 1,838,213 |
| Open Space Capital Improvement Trust Fund Bonds, Series 2011B | $ 1,754,675 | $ 1,325,000 | $ 3,079,675 |
| Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011C | $ 943,943 | $ 3,540,000 | $ 4,483,943 |
| Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2010 | $ 537,200 | $ 3,180,000 | $ 3,717,200 |
| Energy Conservation Capital Improvement Trust Fund Bonds – Taxable Qualified Energy Conservation Bonds (QECB), Series 2010A | $ 234,806 | $ 325,000 | $ 559,806 |
| Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2009 | $ 1,005,213 | $ 5,405,000 | $ 6,410,213 |
| Open Space Capital Improvement Trust Fund Bonds, Series 2008 | $ 1,489,806 | $ 1,645,000 | $ 3,134,806 |

| Description | Interest | Principal | Total |
|---|---|---|---|
| Offender Management Capital Improvement Trust Fund Bonds, Series 2004 | $ 15,225 | $ 435,000 | $ 450,225 |
| Flood Reconstruction Projects Certificates of Participation, Series 2015 | $ 1,880,750 | $ 2,990,000 | $ 4,870,750 |
| Health and Human Services Facilities Certificates of Participation, Series 2012 | $ 621,473 | $ 1,035,000 | $ 1,656,473 |
| County Maintenance Facility Project Certificates of Participation, Series 2004 | $ 39,196 | $ 1,005,000 | $ 1,044,196 |
| Clean Energy Options Local Improvement District Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB), Series 2010B | $ 44,880 | $ 150,000 | $ 194,880 |
| Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A | $ 53,125 | $ 115,000 | $ 168,125 |
| Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B | $ 153,625 | $ 235,000 | $ 388,625 |
| Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009C | $ 37,500 | $ 60,000 | $ 97,500 |
| Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D | $ 57,444 | $ 100,000 | $ 157,444 |
| Eldorado Springs Local Improvement Fund Revolving Loan, 2006 | $ 35,703 | $ 86,955 | $ 122,658 |
| **2016 Totals** | **$10,426,777** | **$ 26,736,955** | **$ 37,163,732** |

**Recap of 2016 Debt by Fund**

| Description | Interest | Principal | Total |
|---|---|---|---|
| Open Space Capital Improvement Fund Debt | $ 7,253,050 | $ 20,200,000 | $ 27,453,050 |
| Offender Management Capital Imp Fund Debt | $ 15,225 | $ 435,000 | $ 450,225 |
| Capital Projects Fund Debt | $ 635,976 | $ 1,406,850 | $ 2,042,826 |
| Flood Recovery Sales Tax Fund | $ 1,880,750 | $ 2,990,000 | $ 4,870,750 |
| Road & Bridge Fund Debt | $ 24,693 | $ 633,150 | $ 657,843 |
| Clean Energy Option LID Fund Debt | $ 346,574 | $ 660,000 | $ 1,006,574 |
| Qualified Energy Conservation Bond Fund Debt | $ 234,806 | $ 325,000 | $ 559,806 |
| Eldorado Springs Local Improvement Fund Debt | $ 35,703 | $ 86,955 | $ 122,658 |
| **2016 Totals** | **$ 10,426,777** | **$ 26,736,955** | **$ 37,163,732** |

**Summary of Annual Debt Service Requirements to Maturity**

Note that in late November 2015 the County partially refunded its 2008 Open Space Bonds. The effects of the refunding are not shown in the bond recap above as the 2016 budget had already been adopted at the time of the refunding. We have, however, reflected the refunding in the below summary of debt service to maturity. This accounts for the difference in the interest and total due in 2016 between the tables.

| Year Ending December 31, | Interest | Principal | Total |
|---|---|---|---|
| 2016 | $10,356,418 | $ 26,736,955 | $ 37,093,373 |
| 2017 | $ 9,259,111 | $ 26,224,998 | $ 35,484,108 |
| 2018 | $ 8,163,914 | $ 27,278,147 | $ 35,442,061 |
| 2019 | $ 7,031,555 | $ 28,386,408 | $ 35,417,964 |
| 2020 | $ 5,827,585 | $ 14,609,782 | $ 20,437,367 |
| 2021-2025 | $19,218,534 | $ 80,638,805 | $ 99,857,338 |
| 2026-2030 | $ 5,649,763 | $ 40,145,000 | $ 45,794,763 |
| 2031-2032 | $ 148,906 | $ 3,160,000 | $ 3,308,906 |
| | **$65,655,785** | **$247,180,095** | **$312,835,880** |

## 2016 DEBT DESCRIPTIONS

**Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013 ($4,789,000)**

The Series 2006 Open Space Sales and Use Tax Revenue Refunding Bonds were fully refunded in September 2013. The resulting 2013 Refunding Bonds in the amount of $22,425,000 are secured by the pledged revenue generated by the .25% sales and use tax imposed by the County though 2019. Payments on the debt are made semi-annually on the 15th of June and the 15th of December. The first interest payment was made on December 15, 2013 and the final payment will be made on December 15, 2019.

The bonds are insured and are rated AA- by Standard & Poor's. The average coupon rate is 4.772276%. Net interest cost is 1.510776% and the yield for arbitrage rebate purposes is 1.469036%. The average life is 3.371 years.

The $22,425,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Deposit to Refunding Escrow | $29,282,550 |
| Cost of Issuance | $ 292,550 |
| Bond Insurance | $ 32,143 |
| Premium Generated | ($ 2,980,257) |
| Other Sources-County Bond Funds* | ($ 4,201,986) |
| Total | $22,425,000 |

*Amount budgeted to make the bond payments due on the 2006 Open Space bonds in 2013.

**Open Space Capital Improvement Trust Fund Bonds, Series 2011A (1,838,213)**

Voters in the November 2010 election approved a total debt of $40,000,000 for open space based upon the revenue being generated by the pledged 0.15% sales and use tax also approved by the voters in November 2010. In March 2011, the County issued $20,595,000 in bonds as Series 2011A. These bonds are supported by the 0.15% tax and uses the remaining debt capacity approved by voters in 2004, as authorization.

Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on July 15, 2011 and the final payment will be made July 15, 2026.

The uninsured bonds are rated AA by Standard & Poor's. The average coupon rate is 4.391138%. Net interest cost is 3.774472% and the yield for arbitrage rebate purposes is 3.367600%. The average life is 8.976 years. The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, and for the cost of issuance for the Series 2011A Bonds.

The $20,595,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Land Acquisition | $ 21,603,849 |
| Cost of Issuance | $ 131,120 |
| Premium Generated | ($ 1,139,969) |
| Total | $ 20,595,000 |

**Open Space Capital Improvement Trust Fund Bonds, Series 2011B ($3,079,675)**

Voters, in the November 2010 election, approved, a total debt of $40,000,000 for open space based upon the revenue being generated by the pledged 0.15% sales and use tax also approved by the voters in November 2010. In March 2011, the full $40,000,000 in bonds was issued as Series 2011B.

Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on July 15, 2011 and the final payment will be made July 15, 2026.

The uninsured bonds are rated AA by Standard & Poor's. The average coupon rate is 5.060092%. Net interest cost is 4.464256% and the yield for arbitrage rebate purposes is 3.919262%. The average life is 12.839 years. The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, and for the cost of issuance for the Series 2011B Bonds.

The $40,000,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Land Acquisition | $ 42,792,673 |
| Cost of Issuance | $ 267,326 |
| Premium Generated | ($ 3,059,999) |
| Total | $ 40,000,000 |

**Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2011C ($4,483,943)**

The Series 2005A Open Space Capital Improvement Trust Fund Bonds were partially refunded in December 2011. The resulting 2011C Refunding Bonds in the amount of $41,600,000 are secured by the pledged revenue generated by a .10% sales and use tax approved by County voters in November 2004. $3,765,000 remains outstanding on the 2005A bonds. Payments on the new debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2012 and the final payment will be made on January 1, 2025.

The bonds are rated AA by Standard & Poor's. The average coupon rate is 2.530000%. Net interest cost is 2.530000% and the yield for arbitrage rebate purposes is 2.530150%. The average life is 8.327 years.

The $41,600,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Deposit to Refunding Escrow | $ 41,413,951 |
| Cost of Issuance | $ 186,049 |
| Total | $ 41,600,000 |

**Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2010 ($3,717,200)**

The Series 2002 Open Space Capital Improvement Trust Fund Bonds were refunded in August 2010. The resulting 2010 Refunding Bonds are secured by the pledged revenue generated by a .10% sales and use tax imposed by the County through 2029. Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on January 15, 2011 and the final payment will be made on July 15, 2019.

The bonds are rated AA by Standard & Poor's. The average coupon rate is 3.598779%. Net interest cost is 1.793939% and the yield for arbitrage rebate purposes is 1.677005%. The average life is 5.363 years.

The $29,043,218 in bond proceeds was utilized as follows:

| | |
|---|---|
| Deposit to Refunding Escrow | $ 28,735,800 |
| Underwriter's Discount | $ 69,579 |
| Cost of Issuance | $ 197,839 |
| DSFDA Amendment Fee | $ 40,000 |
| Total | $ 29,043,218 |

**Energy Conservation Capital Improvement Trust Fund Bonds – Taxable Qualified Energy Conservation (QECB) Bonds, Series 2010A ($559,806)**

Voters in the November 2009 election approved the issuance of up to $6,100,000 in Energy Conservation Bonds. Proceeds of the Bonds issued in June 2010 were used to reduce fossil fuel energy consumption in six County buildings. All six buildings included lighting upgrades. Air handlers using evaporative cooling and heat recovery were installed at the County's Justice Center and Sheriffs Administration building in the County. A biomass heating plant and more efficient chillers were installed at the County Jail. The County Jail and Justice Center had significant areas of roof replaced with Energy Star white reflective roofs and increased insulation. The County's Road District shops in Nederland and at Walden Ponds had mechanical systems upgrades with higher efficiency equipment. Additionally, a new Road District maintenance shop was designed as a Net Zero Energy building and funds from the bonds were being used on various aspects of the building to help it meet that goal. All of these buildings received improved building/energy management controls systems including some with energy sub-metering for reporting and verification.

The Bonds are special, limited obligations of the County payable solely out of and secured by (a) all moneys in the County's General Fund that are not by law, by contract or otherwise restricted or required to be used for another purpose and (b) Federal Direct Payments. The County is receiving cash subsidy payments from the United States Department of the Treasury equal to a percentage of the interest payable semi-annually on the Series 2010A bonds.

Payments on the debt are made semi-annually on the 1st day of June and the 1st day of December. The first interest payment was made on December 1, 2010. The final payment will be made June 1, 2027. The bonds are rated AA by Standard & Poor's and the average coupon rate is 5.580463%. Net interest cost is 1.764211% and the yield for arbitrage rebate purposes is 1.747283%. The average life is 9.301 years.

The $5,800,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Project Fund | $ 5,685,875 |
| Underwriter's Discount | $ 29,000 |
| Cost Issuance Fees | $ 85,125 |
| Total | $ 5,800,000 |

**Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2009 ($6,410,213)**

The Series 2001 Open Space Capital Improvement Trust Fund Bonds were refunded in December 2009. The resulting 2009 Refunding Bonds are secured by the pledged revenue generated by the .10% sales and use tax imposed by the County though 2029. Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on January 15, 2010 and the final payment will be made on July 15, 2019.

The bonds are rated AA by Standard & Poor's. The average coupon rate is 4.004935%. Net interest cost is 2.694967% and the yield for arbitrage rebate purposes is 2.547480%. The average life is 6.058 years.

The $48,360,580 in bond proceeds was utilized as follows:

| | |
|---|---|
| Deposit to Refunding Escrow | $ 47,972,836 |
| Underwriter's Discount | $ 131,055 |
| Cost of Issuance | $ 181,689 |
| DSFDA Amendment Fee | $ 75,000 |
| Total | $ 48,360,580 |

**Open Space Capital Improvement Trust Fund Bonds, Series 2008 ($3,134,806)**

Voters in the November 2007 election approved the issuance of up to $40,000,000 in open space revenue bonds. To fund the bonds, the voters also authorized an extension of the existing .10% sales and use tax which was set to expire on December 31, 2009. The new expiration date is December 31, 2029. In September of 2008, the County issued the 40,000,000 in bonds.

Payments on the debt are made semi-annually on the 15th of June and the 15th of December. The first interest payment was funded by capitalized interest and was made on December 15, 2008. The final payment will be made December 15, 2029. The uninsured bonds are rated AA by Standard & Poor's and the average coupon rate is 4.783786%. Net interest cost is 4.327072% and the yield for arbitrage rebate purposes is 4.054242%. The average life is 13.106 years.

The bonds were issued for the purpose of providing funds for capital improvements, including the acquisition of interests in open space real property and access thereto, water rights, improvements upon open space real property, capitalized interest, and for the cost of issuance for the Series 2008 bonds.

The $40,000,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Land Acquisition | $ 39,539,945 |
| Capitalized Interest | $ 2,350,870 |
| Legal, Financial & Cost Issuance Fees | $ 503,375 |
| Premium Generated | ($ 2,394,190) |
| Total | $ 40,000,000 |

**Offender Management Capital Improvement Trust Fund Bonds, Series 2004 ($450,225)**

Voters, in the 2003 election, approved the bond issue of $4,215,000 to fund the construction and equipment costs of a new addiction recovery center, to fund the expansion of the County's jail facility, and to fund the cost of issuance of the Series 2004 bonds. The bonds were issued in March 2004. The bonds are payable from revenue generated by the pledged 0.05% sales tax imposed January 1, 2005.

Payments on the debt are made semi-annually on the 15th of January and the 15th of July. The first interest payment was made on July 15, 2004 and the final payment will be made on July 15, 2016.

The insured bonds are rated AAA by Standard & Poor's with an underlying rating of AA-. The average coupon rate is 3.037%. Net interest cost is 3.0508% and the yield for arbitrage rebate purposes is 2.9457%. The average life is 7.416 years. The bond's insurance carrier XL Capital was downgraded by Standard & Poor's in February 2008. This downgrade in no way effects the County's debt schedules.

The $4,215,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Jail Expansion | $ 2,108,883 |
| Addiction Recovery Center | $ 1,908,037 |
| Legal, Financial & Cost of Issuance Fees | $ 100,263 |
| Capitalized Interest | $ 118,803 |
| Premium Generated | ($ 20,986) |
| Total | $ 4,215,000 |

**Flood Reconstruction Projects Certificates of Participation, Series 2015 ($4,870,750)**

The County issued Certificates of Participation in March of 2015 in the amount of $39,555,000. The debt is not considered a long-term obligation of the County and the associated lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The Certificate is a lease purchase agreement; the leased property is the County Sheriff's Headquarters facility, the County Clerk and Recorder facility, the County Parks and Open Space Administration facility, the County Sheriff's Fire Management facility, and the County Transportation Vehicle Storage facility. The budgeting of the lease payments is made in the Flood Recovery Sales Tax Fund.

The proceeds will be used to finance reconstruction projects in Boulder County.

The certificates are rated AA by Standard & Poor's. The average coupon rate is 5.000000%. Net interest cost is 2.678813% and the yield for arbitrage rebate purposes is 1.697738%. The average life is 6.282 years. Payments on the debt are made semi-annually with the final payment due on December 1, 2025.

The $39,555,000 in certificate proceeds will be utilized as follows:

| | |
|---|---|
| Flood Related Projects | $ 45,000,000 |
| Legal, Financial & Cost of Issuance Fees | $ 322,451 |
| Premium Generated | ($ 5,767,451) |
| Total | $ 39,555,000 |

**Health and Human Services Facilities Certificates of Participation, Series 2012 ($1,656,473)**

The County issued Certificates of Participation in September of 2012 in the amount of $23,975,000. The debt is not considered a long-term obligation of the County and the associated lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The Certificate is a lease purchase agreement; the leased property is the County's Sheriff's Communications Center and the Longmont Court Facility. The budgeting of the lease payments is made in the Capital Expenditure Fund. Property tax, rents, charges for construction services and other miscellaneous revenues within this fund support the base rental payments.

The proceeds will be used for construction of a County Health and Human Services Facility in Longmont and a Coroner's Facility in Boulder.

The certificates are rated AA by Standard & Poor's. The average coupon rate is 2.8804%. Net interest cost is 2.7397% and the yield for arbitrage rebate purposes is 2.7025%. The average life is 11.918 years. Payments on the debt are made semi-annually with the final payment due on October 15, 2032.

The $23,975,000 in certificate proceeds will be utilized as follows:

| | |
|---|---|
| Health & Human Services & Coroner Facilities | $ 23,000,000 |
| Legal, Financial & Cost of Issuance Fees | $ 599,890 |
| Capitalized Interest | $ 777,192 |
| Premium Generated | ($ 402,082) |
| Total | $ 23,975,000 |

**County Maintenance Facility Project Certificates of Participation, Series 2004 ($1,044,196)**

The County issued Certificates of Participation in December of 2004 in the amount of $9,355,000. The debt is not considered a long-term obligation of the County and the associated lease payments must be appropriated by the Board of County Commissioners on a yearly basis. The budgeting of the lease payments is split between two funds; 63% of the payment due is budgeted in the Road Fund and 37% is budgeted in the Capital Expenditure Fund. Property tax, Highway User tax, and Specific Ownership tax revenues support the payments.
The proceeds were used for construction of the following: (1) a County fleet maintenance facility (2) a Parks and Open Space shop building (3) a biomass central heating plant (4) an extra-large storage building and (5) an infrastructure support package. The County has signed an associated site lease and a lease purchase agreement.

The insured certificates are rated AAA by Standard & Poor's with an underlying rating of AA-. The average coupon rate is 3.550%. Net interest cost is 3.504% and the yield for arbitrage rebate purposes is 3.6383%. The average life is 7.240 years. Payments on the debt are made semi-annually with the final payment due on November 1, 2016.

The $9,355,000 in certificate proceeds was utilized as follows:

| | |
|---|---|
| Maintenance Facility Project | $ 8,843,922 |
| Legal, Financial & Cost of Issuance Fees | $ 272,436 |
| Capitalized Interest | $ 290,738 |
| Premium Generated | ($ 52,096) |
| Total | $ 9,355,000 |

**Clean Energy Options Local Improvement District Special Assessment Bonds, Taxable Qualified Energy Conservation (QECB) Series 2010B ($194,880)**

Voters, in the November 2008 election, approved a total debt of $40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The district supported by the 2010B issuance was created for commercial properties. In November 2010, $1,400,000 in taxable Qualified Energy Conservation Bonds (QECB's) were issued. The Bonds are special revenue obligations of the County payable from (a) their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds and (b) Federal Direct Payments. The County is receiving cash subsidy payments from the United States Department of the Treasury equal to a percentage of the interest payable semi-annually on the Series 2010B bonds.

A debt service reserve fund was established for the bonds in the amount of $95,000. The funding of the reserve was made through a grant from the U.S. Department of Energy.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on July 1, 2011 and the final payment will be made July 1, 2020.

The bonds are unrated and carry an average coupon rate of 5.681001%. Net interest cost is 1.922000%. The yield for arbitrage rebate purposes is not applicable as these are taxable bonds. The average life is 5.631 years.

The $1,400,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Energy Efficiency Improvements | $ 1,372,323 |
| Cost Issuance Fees | $ 13,677 |
| Underwriter's Discount | $ 14,000 |
| Total | $ 1,400,000 |

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009A ($168,125)**

Voters, in the November 2008 election, approved a total debt of $40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In May 2009, $2,350,000 in tax-exempt bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Standard & Poor's. The average coupon rate is 4.200066%. Net interest cost is 4.520482% and the yield for arbitrage rebate purposes is 4.359025%. The average life is 8.809 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009A Bonds.

The $2,350,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Renewable Energy Improvements & Energy Efficiency Improvements | $ 2,064,116 |
| Debt Service Reserve | $ 78,104 |
| Legal, Financial & Cost Issuance Fees | $ 110,372 |
| Capitalized Interest | $ 66,331 |
| Original Issue Discount | $ 31,077 |
| Total | $ 2,350,000 |

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009B ($388,625)**

Voters, in the November 2008 election, approved a total debt of $40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In May 2009, $5,350,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Standard & Poor's. The average coupon rate is 5.687723%. Net interest cost is 6.008045% and the yield for arbitrage rebate purposes is 4.359025%. The average life is 9.078 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009B Bonds.

The $5,350,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Renewable Energy Improvements & Energy Efficiency Improvements | $ 4,565,842 |
| Debt Service Reserve | $ 259,747 |
| Legal, Financial & Cost Issuance Fees | $ 252,445 |
| Capitalized Interest | $ 196,650 |
| Original Issue Discount | $ 75,316 |
| Total | $ 5,350,000 |

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009C ($97,500)**

Voters, in the November 2008 election, approved a total debt of $40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In October 2009, $1,345,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Fitch Ratings. The average coupon rate is 5.822811%. Net interest cost is 5.930287%. The average life is 8.878 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009C Bonds.

The $1,345,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Renewable Energy Improvements & Energy Efficiency Improvements | $ 1,172,265 |
| Debt Service Reserve | $ 72,879 |
| Legal, Financial & Cost Issuance Fees | $ 72,561 |
| Capitalized Interest | $ 14,462 |
| Original Issue Discount | $ 12,833 |
| Total | $ 1,345,000 |

**Clean Energy Options Local Improvement District, Special Assessment Bonds Series 2009D ($157,444)**

Voters, in the November 2008 election, approved a total debt of $40,000,000 to finance Renewable Energy Improvements and Energy Efficiency Improvements (RE/EEI) in the County. The financing provides incentives for property owners to seek to install RE/EEI now rather than later. An opt-in Local Improvement District was created for the purpose of accomplishing the project. The Bonds are special revenue obligations of the County payable from their related special assessments levied and collected by the County against property specially benefited by the improvements financed with the proceeds. In October 2009, $2,195,000 in taxable bonds were issued.

Payments on the debt are made semi-annually on the 1st of January and the 1st of July. The first interest payment was made on January 1, 2010 and the final payment will be made January 1, 2024.

The bonds are rated A+ by Fitch Ratings. The average coupon rate is 5.824174%. Net interest cost is 5.931615%. The average life is 8.888 years. The bonds were issued for the purpose explained above and for the related cost of issuance for the Series 2009D Bonds.

The $2,195,000 in bond proceeds was utilized as follows:

| | |
|---|---|
| Renewable Energy Improvements & Energy Efficiency Improvements | $ 1,910,800 |
| Debt Service Reserve | $ 118,995 |
| Legal, Financial & Cost Issuance Fees | $ 118,417 |
| Capitalized Interest | $ 25,826 |
| Original Issue Discount | $ 20,962 |
| Total | $ 2,195,000 |

**Eldorado Springs Local Improvement Fund Revolving Loan, Loan Date: 2006 ($122,658)**

In July 2006, the County entered into a loan agreement with the Colorado Water Resources and Power Development Authority in the amount of $1,651,808. Special assessments against benefiting properties were levied to make the loan payments. The first payment will be made on December 15, 2007 and the last payment will be made on December 15, 2025. Interest is fixed for the life of the loan at 3.5%.

The loan was issued for the planning, design and construction of a new wastewater collection and treatment system to serve the Eldorado Springs area.

**Debt Service Forward Delivery Agreement:**

On December 31, 2002, the County entered into a debt service forward delivery agreement with a financial institution under the approval of the Board of County Commissioners. The County entered into this agreement for purposes of managing its investments by increasing the predictability of its cash flow from earnings on its investments and not for purposes of speculation. Under this agreement, the County makes monthly payments to the financial institution in sufficient amount to make the County's semi-annual bond payments. In return, the County received an upfront lump-sum amount of $3,000,000 on December 31, 2002. The $3,000,000 represents the present value of interest proceeds expected to be earned and was recognized as deferred revenue to be amortized through 2019. The original bond issues included in the agreement were Open Space issues 1996, 1998, 2000A, 2001 and 2002. Since that time, the 1996 and 1998 bonds have been paid in full. The 2000A, 2001, and 2002 bonds have been refunded and replaced with the 2006, 2009 and 2010 bonds respectively. In 2013 the 2006 refunding bonds were again refunded and replaced by the 2013 bonds. The new bonds were rolled into the agreement and the County paid amendment fees totaling $177,591.

## Open Space and Transportation Complex COPs- Road & Bridge Fund 4296

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 660,120 | $ 660,470 | $ 659,298 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 660,120** | **$ 660,470** | **$ 659,298** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget 63% of the lease payments due on the Road Maintenance Facilities Certificates of Participation, Series 2004. The COPs will be fully retired in 2016.

## Open Space and Transportation Complex COPs - Capital Expenditure Fund 7204

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 387,688 | $ 387,891 | $ 387,203 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 387,688** | **$ 387,891** | **$ 387,203** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget 37% of the lease payments due on the Road Maintenance Facilities Certificates of Participation, Series 2004. The COPs will be fully retired in 2016.

## Eldorado Springs LID — 5990

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 41,485 | $ 122,658 | $ 122,658 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 41,485** | **$ 122,658** | **$ 122,658** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget the loan payment due each year on the Eldorado Springs Water Pollution Control Revolving Loan. The loan will fully mature in 2025.

## Offender Management, Series 2004 — 6111

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 447,818 | $ 449,655 | $ 450,375 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 447,818** | **$ 449,655** | **$ 450,375** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Offender Management Capital Improvement Trust Fund Bonds, Series 2004. The bonds will be fully retired in 2016. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Open Space, Series 2008 — 6411

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 3,134,788 | $ 3,131,888 | $ 3,135,056 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 3,134,788** | **$ 3,131,888** | **$ 3,135,056** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Series 2008. The bonds will be fully retired in 2029. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Open Space, Series 2009 — 6319

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 6,436,138 | $ 6,410,938 | $ 6,410,413 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 6,436,138** | **$ 6,410,938** | **$ 6,410,413** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2009. The bonds will be fully retired in 2019. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Open Space, Series 2010 — 6321

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 3,720,400 | $ 3,730,400 | $ 3,717,400 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 3,720,400** | **$ 3,730,400** | **$ 3,717,400** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Capital Improvement Trust Fund Bonds, Refunding Series 2010. The bonds will be fully retired in 2019. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Open Space, Series 2011A — 6351

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 1,836,362 | $ 1,839,263 | $ 1,838,613 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,836,362** | **$ 1,839,263** | **$ 1,838,613** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Series 2011A. The bonds will be fully retired in 2026. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Open Space, Series 2011B — 6356

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 3,080,925 | $ 3,078,625 | $ 3,080,075 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 3,080,925** | **$ 3,078,625** | **$ 3,080,075** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Series 2011B. The bonds will be fully retired in 2030. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Open Space, Series 2011C — 6359

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 1,632,832 | $ 1,631,957 | $ 4,484,143 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,632,832** | **$ 1,631,957** | **$ 4,484,143** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales Capital Improvement Trust Fund Bonds, Refunding Series 2011C. The bonds will be fully retired in 2025. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Open Space, Series 2013 — 6323

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 2,624,564 | $ 4,789,650 | $ 4,789,900 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,624,564** | **$ 4,789,650** | **$ 4,789,900** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Open Space Sales and Use Tax Revenue Refunding Bonds, Series 2013. The bonds will be fully retired in 2019. Sales tax revenue equal to the amount of the bond payments due each year is also budgeted here.

## Qualified Energy Conservation Bonds, Series 2010A — 6700

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 584,108 | $ 572,013 | $ 561,106 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 584,108** | **$ 572,013** | **$ 561,106** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center is used to budget debt service payments due each year on the Energy Conservation Capital Improvement Trust Fund Bonds, Series 2010A. The bonds will be fully retired in 2027. A transfer from the general fund and Federal Interest Subsidies which together equal the amount due on bond payments each year are also budgeted here.

**Goals & Objectives**

To promote creative solutions to reduce fossil fuel energy consumption, reducing greenhouse gas emissions and lowering energy costs in County owned buildings.

## Flood Recovery COPs – Flood Recovery Sales & Use Tax Fund 6845

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 3,263,994 | $ 4,870,750 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 3,263,994** | **$ 4,870,750** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

In November of 2014, voters approved a .185% sales and use tax to be collected for a 5 year period through the end of 2019. This tax is collected for the purpose of paying for the recovery from the 2013 flood. This cost center is used to budget lease payments due each year on the Flood Recovery Certificates of Participation, Series 2015. Please refer to the General Government section for information on budgeted project expenditures.

## St. Vrain Community Hub and Coroner Facility COPs 7211

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 1,652,290 | $ 1,658,773 | $ 1,658,973 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,652,290** | **$ 1,658,773** | **$ 1,658,973** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center is used to budget the lease payments due on the Health and Human Services Facilities Certificates of Participation, Series 2012. The COPs will be fully retired in 2032.

## Climate Smart Commercial, Series 2010A & 2010B — G013

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 214,756 | $ 226,880 | $ 197,280 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 214,756** | **$ 226,880** | **$ 197,280** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

These cost centers are used to budget debt service payments due each year on the Clean Energy Options Local Improvement District Special Assessment Bonds, Commercial Series 2010A and 2010B. The 2010A series bonds will be fully retired in 2015 while the 2010B bonds will be retired in 2020. Assessment revenue and Federal Interest Subsidies which together equal the amount due on bond payments each year are also budgeted here.

## Climate Smart Residential, Series 2009A, B, C & D — G014

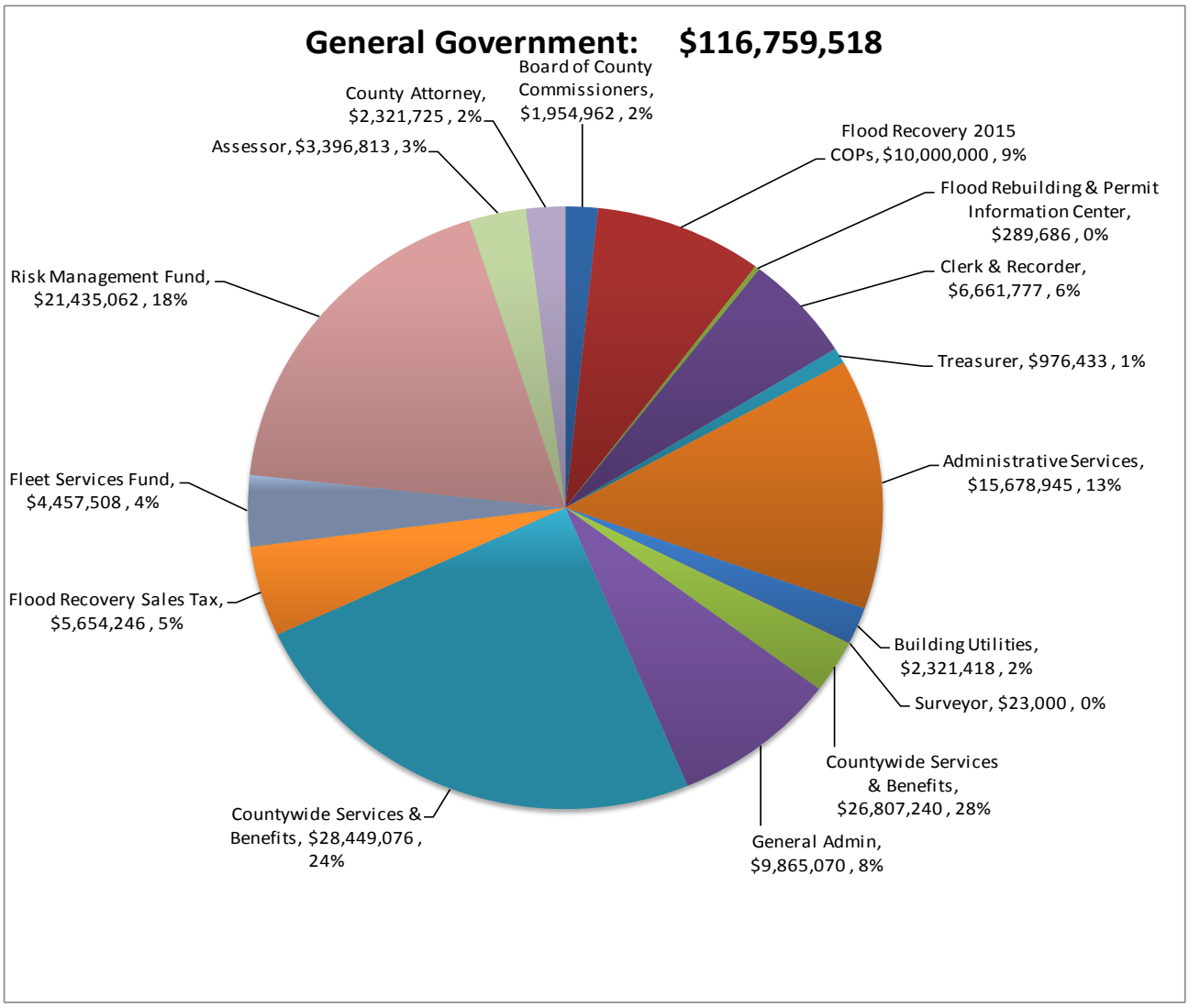
| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 957,301 | $ 876,163 | $ 812,694 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 957,301** | **$ 876,163** | **$ 812,694** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

These cost centers are used to budget debt service payments due each year on the Clean Energy Options Local Improvement District Special Assessment Bonds, Residential Series 2009A, 2009B, 2009C and 2009D. Each series of bonds will be fully retired in 2024. Assessment revenue equal to the amount of the bond payments due each year is also budgeted here.

# General Government

Includes all expenditures for the administrative branch of county government. Services in this category are provided by the Administrative Services Department, Countywide Services and Benefits, General Administration, Assessor, County Attorney, Board of County Commissioners, Clerk & Recorder, Land Use, Surveyor, the Treasurer the Fleet Services Fund, and the Risk Management Fund.



## Administrative Services - Administrative Division 1001

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 637,174 | $ 641,534 | $ 721,787 |
| Supplies | $ 46,025 | $ 16,493 | $ 18,993 |
| Purchased Services | $ 24,656 | $ 35,877 | $ 35,877 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 707,855** | **$ 693,904** | **$ 776,657** |
| **Full Time Equivalent Employees** | **10.00** | **10.00** | **11.00** |

### Organization Functions

The Director's Office provides professional leadership for the following divisions: BCBS, which provides building design, construction and maintenance of all county buildings; Business Operations, which supports the department administratively and provides the coordination of property valuation appeals; Finance; Human Resources; Information Technology, including printing and mailing; Resource Conservation, which provides the disposition of both hazardous waste and recyclable materials; and Risk Management. The Director is also responsible for overseeing and facilitating County Strategic Planning. This cost center is also shared with the Business Operations division.

### Goals & Objectives

1.To always deliver service to fellow employees and the public consistent with Boulder County's Guiding Values.
2. To consistently provide the highest quality services to those whose work we support.
3. To provide support services in the most efficient, cost effective manner possible.
4. To deliver service in a timely, responsive way.
5. To produce an exceptional level of satisfaction in our employees and customer community.
6. To anticipate service level needs of our "clients", generating innovative methods to address problems.
7.To work collaboratively with departments and the public in communicative and cooperative ways to produce optimum outcomes.
8. To provide a safe, comfortable and contemporary environment for all county employees and the public.
9. To create a fun and enthusiastic working environment.
10. To commit to a sense of purpose about work in order to best serve our customer needs.

## Administrative Services - Printing Division 1013

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 305,267 | $ 308,140 | $ 1,138 |
| Supplies | $ 7,088 | $ 23,584 | $ 23,584 |
| Purchased Services | $ 28,646 | $ 36,500 | $ 36,500 |
| Capital Purchases/Fixed Assets | $ 184,788 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 525,789** | **$ 368,224** | **$ 61,222** |
| **Full Time Equivalent Employees** | **4.00** | **6.00** | **0** |

**Organization Functions**

The Printing section of the IT Division provides service to county departments and offices that include full color digital printing; offset printing; scanning services; variable data printing and full bindery services, including folding, inserting comb binding, and saddle stitch book binding.

**Goals & Objectives**

To provide cost-effective printing services to Boulder County departments and offices.

## Administrative Services - External Printing Customers 1014

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 55,300 | $ 70,000 | $ 70,000 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 55,300** | **$ 70,000** | **$ 70,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center exists to capture expenses that correspond to revenue that we receive from printing services provided to entities outside of the county.

**Goals & Objectives**

The goal of this cost center is to offset print shop revenue received from outside sources.

## Administrative Services - Board of Equalization 1015

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 55,406 | $ 57,689 | $ 60,769 |
| Supplies | $ 2,241 | $ 3,775 | $ 3,775 |
| Purchased Services | $ 8,765 | $ 37,075 | $ 37,075 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 66,412** | **$ 98,539** | **$ 101,619** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

### Organization Functions

By statutory requirement, the Board of County Commissioners (BOCC) acts as the Board of Equalization (BOE) and coordinates property valuation appeals. Support for this function is provided by Administrative Services. In order to fulfill this mandate, it is necessary to provide hearing rooms, referees, and arbitrators; to process arbitration funds; and to organize the flow of petitioners without adversely affecting the schedule of the Commissioners.

Additionally, Administrative Services participates in the processing of abatement petitions for the BOCC and acts as liaison among Assessor, County Attorney and County Commissioners.

### Goals & Objectives

Goals: To provide time-efficient hearing processes and to allow the taxpayer optimum access to the appeal process.

Objectives:
1. To ensure 100% of abatements are decided and processed within the statutory time limit of six months from date of receipt.
2. To schedule 100% of required refereed hearings of real property and personal property appeals to the BOE within the extended appeal statutory time limits of September 1 through November 1.
3. To schedule 100% of required arbitration hearings within statutory time limits of sixty days from the date the taxpayer selects an arbitrator.

## Administrative Services - Human Resources Division 1020

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 987,490 | $ 997,484 | $ 1,051,227 |
| Supplies | $ 39,262 | $ 30,255 | $ 30,255 |
| Purchased Services | $ 143,928 | $ 200,136 | $ 200,136 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,170,680** | **$ 1,227,875** | **$ 1,281,618** |
| **Full Time Equivalent Employees** | **14.00** | **15.00** | **15.00** |

**Organization Functions**

The Human Resources division provides services in the following areas: employee relations, recruitment and selection; salary administration; employee benefits and wellness program; classification; supervisory management and developmental training; and payroll.

**Goals & Objectives**

To provide quality human resources and payroll services to Boulder County managers, employees, the public and other agencies.

## Administrative Services - Finance Division 1021

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,160,695 | $ 1,243,190 | $ 1,338,782 |
| Supplies | $ 36,773 | $ 25,409 | $ 25,409 |
| Purchased Services | $ 48,074 | $ 52,868 | $ 52,868 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,245,542** | **$ 1,321,467** | **$ 1,417,059** |
| **Full Time Equivalent Employees** | **19.50** | **20.50** | **20.50** |

**Organization Functions**

The Finance division provides county-wide services in the following areas: general ledger accounting and financial reporting; accounts payable and receivable; purchasing; grant accounting; capital asset control; and Finance related systems maintenance, training and development.

**Goals & Objectives**

To produce checks and purchase orders in a timely manner, keep accurate records, monitor grants and capital assets for compliance with federal and state guidelines, along with providing helpful financial system assistance to our users.

## Administrative Services - Information Technology Division 1041

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 4,099,539 | $ 4,422,113 | $ 4,723,282 |
| Supplies | $ 63,275 | $ 143,044 | $ 143,044 |
| Purchased Services | $ 2,068,077 | $ 2,171,566 | $ 2,209,066 |
| Capital Purchases/Fixed Assets | $ 21 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 6,230,912** | **$ 6,736,723** | **$ 7,075,392** |
| **Full Time Equivalent Employees** | **52.50** | **50.00** | **55.00** |

### Organization Functions

This cost center supports the IT division which provides county-wide computer, data, voice, electronic related support, training and project management.

### Goals & Objectives

To assure Boulder County's current and future technology needs are strategically aligned and prioritized according the County's objectives.

## Building Services - Security 1051

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 190,967 | $ 248,634 | $ 307,008 |
| Supplies | $ 17,985 | $ 16,540 | $ 16,540 |
| Purchased Services | $ 807 | $ 6,470 | $ 6,470 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 209,759** | **$ 271,644** | **$ 330,018** |
| **Full Time Equivalent Employees** | **4.50** | **7.50** | **7.50** |

### Organization Functions

This budget is for general operating, administrative activities, and office supplies for the BCBS General Fund Security staff.

### Goals & Objectives

To provide efficient, dependable, customer service for security related needs.

## Building Services - Facilities Administration 1061

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 312,233 | $ 314,250 | $ 328,374 |
| Supplies | $ 57,912 | $ 83,000 | $ 83,000 |
| Purchased Services | $ 35,543 | $ 50,369 | $ 50,369 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 405,688** | **$ 447,619** | **$ 461,743** |
| **Full Time Equivalent Employees** | **5.00** | **5.00** | **5.00** |

### Organization Functions

This budget is for general operating, administrative activities, and office supplies for the BCBS General Fund Maintenance staff. They use in-house staff and contracted services.

### Goals & Objectives

To provide efficient, dependable customer service for all facility-related needs.

## Building Services - Custodial Services 1062

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,404,117 | $ 1,477,935 | $ 1,602,537 |
| Supplies | $ 166,149 | $ 165,180 | $ 171,180 |
| Purchased Services | $ 88,201 | $ 102,776 | $ 102,776 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,658,467** | **$ 1,745,891** | **$ 1,876,493** |
| **Full Time Equivalent Employees** | **36.50** | **41.50** | **42.50** |

### Organization Functions

This section of the BCBS division is responsible for custodial services for County owned and leased buildings. They use in-house staff and contracted services. Cleaning is provided nightly.

### Highlights

Our custodial staff provides recycling and composting services in support of Boulder County's zero waste initiative, which began in August 2007.

### Goals & Objectives

To promote a sanitary, secure, productive, healthy environment for employees and the public.

## Building Services - Facilities Maintenance 1063

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 954,301 | $ 1,176,347 | $ 1,238,735 |
| Supplies | $ 329,268 | $ 595,891 | $ 615,891 |
| Purchased Services | $ 321,212 | $ 173,695 | $ 190,695 |
| Capital Purchases/Fixed Assets | $ 25,050 | $ 16,550 | $ 16,550 |
| Other Expenditures | $ 646 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,630,477** | **$ 1,962,483** | **$ 2,061,871** |
| **Full Time Equivalent Employees** | **22.50** | **24.00** | **24.00** |

### Organization Functions

This section of the BCBS division is responsible for providing all building maintenance, landscape maintenance and related operations for County owned and leased buildings in Boulder, Longmont, Louisville, Lafayette, and several outlying sites. This group is responsible for promoting effective, efficient, energy management and conservation. Energy management focal areas include building operations, water conservation, lighting, education and landscaping practices.

### Goals & Objectives

Proactively manage, maintain, and upgrade County owned buildings in a safe, cost-effective, and professional manner. Implement green building practices in all County buildings to help reduce negative environmental impacts. The focus is to reduce energy consumption, promote the use of alternative/renewable energy sources, develop operating practices to reduce water and materials waste, and implement projects that improve sustainability.

## Building Services – Real Estate Management 1096

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 69,690 | $ 70,052 | $ 73,220 |
| Supplies | $ 5,737 | $ 0 | $ 0 |
| Purchased Services | $ 105,696 | $ 89,923 | $ 92,033 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 181,123** | **$ 159,975** | **$ 165,253** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

### Organization Functions

The organizational function is responsible for all county related property leases and management of those properties, including oversight of all phases of maintenance, janitorial, and landscape services of such properties. This group is also responsible for acquisition, disposal, and maintaining all records for all county property.

### Goals & Objectives

To provide proactive, cost effective property related services in an efficient and professional manner.

## Countywide Services 1201

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 14,368 | $ 14,368 |
| Purchased Services | $ 1,012,567 | $ 1,040,021 | $ 1,141,904 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 12,000 | $ 12,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,012,567** | **$ 1,066,389** | **$ 1,168,272** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center is an administrative budget that includes funds for programs/services that are for the benefit of the entire County and supervised by the Administrative Services Director. It includes such things as audit services, public parking, property casualty insurance costs and prior year receivables.

### Goals & Objectives

The primary goals of this cost center are the budgeting and monitoring of yearly audit costs along with property and casualty insurance.

## Countywide Benefits 1202

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 24,123,074 | $ 25,327,004 | $ 25,939,474 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 207,388 | $ 205,600 | $ 205,600 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 24,330,462** | **$ 25,532,604** | **$ 26,145,074** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center is the budget that contains the County's portion for all General Fund employee benefits except for those cost centers whose activities are supported by outside revenues that budget for their own employer portion. This cost center budget contains FICA taxes, unemployment, life insurance, long term disability, retirement, employee assistance program, bus pass program and other miscellaneous benefits.

### Goals & Objectives

The primary goals of this cost center are the budgeting and monitoring of FICA, retirement, and health insurance costs for the majority of employees with in the General Fund.

## Countywide Human Resource Benefits 1204

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 54,349 | $ 60,000 | $ 60,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 54,349** | **$ 60,000** | **$ 60,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The purpose of the Tuition Reimbursement Program is to encourage and provide assistance to employees wanting to further their professional development outside their departments' job-related conference and workshop opportunities.

### Goals & Objectives

To encourage and provide for job-related and professional development classes in order to recruit and maintain educated employees

## Wellness Program 1205

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 287,204 | $ 276,140 | $ 361,140 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 287,204** | **$ 276,140** | **$ 361,140** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center tracks the costs of the County's comprehensive wellness program.

### Highlights

Our programming is diverse and offers on-site biometric screenings, lifestyle modification and wellness challenge programs, a round-the-clock nurse call line, and more.

### Goals & Objectives

The wellness program is committed to helping employees reach optimal health.

## Fleet Maintenance 1206

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 314,222 | $ 289,350 | $ 289,350 |
| Purchased Services | $ 322,009 | $ 425,240 | $ 425,240 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 636,231** | **$ 714,590** | **$ 714,590** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center tracks the cost of vehicle maintenance within the General Fund.

## General Administration 1311

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 29,068 | $ 158,019 | $ 109,007 |
| Supplies | $ 84,919 | $ 33,840 | $ 33,840 |
| Purchased Services | $ 4,744,467 | $ 2,478,426 | $ 978,426 |
| Capital Purchases/Fixed Assets | $ 2,232 | $ 0 | $ 0 |
| Other Expenditures | $ 191,757 | ($ 2,775,293) | $ 224,707 |
| Transfers | $ 928,092 | $ 866,554 | $ 1,174,647 |
| **TOTAL** | **$ 5,980,535** | **$ 761,546** | **$ 2,520,627** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center is an administrative budget that contains funds for programs/services that are for the benefit of the entire County. It includes such things as membership dues, the Senior Tax Work Off Program, consulting dollars, funds for economic development, property casualty insurance, and a substantial amount of dollars to pick up fringe benefit costs for various grants such as Headstart, CAP, VALE and Sheriff.

## General Administration - Employee Benefits 1313

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,341,139 | $ 2,175,568 | $ 2,412,704 |
| Supplies | $ 0 | $ 1,000 | $ 1,000 |
| Purchased Services | $ 2,975 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,344,114** | **$ 2,176,568** | **$ 2,413,704** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This is the budgetary cost center for the 3% pool. The personnel budgets in the Office and Department cost centers are budgeted at 97%. This remaining 3% is used for those Offices/Departments that require 100% due to low turnover. The other uses for the remainder of the budget are:

1) sick and vacation paid at termination,
2) annual pay for sick accrual over caps, and
3) payroll accrual at year end (the working days between 12/26 and 12/31, usually 4 working days).

## Capital Outlay 1314

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 1,176,346 | $ 119,889 | $ 111,472 |
| Purchased Services | $ 604,653 | $ 500,457 | $ 0 |
| Capital Purchases/Fixed Assets | $ 1,344,901 | $ 4,384,191 | $ 4,093,299 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 3,125,900** | **$ 5,004,537** | **$ 4,204,771** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This organization is a budget that contains all approved capital outlay purchases for the General Fund. The specific items are requested by the individual departments and offices and approved by the Board of Commissioners during the budget process. The dollars are not budgeted in each department or office. They are budgeted for in this organization and administered by Business Operations, the Purchasing Agent and Budget Director.

## Software Services 1318

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 654,172 | $ 655,968 | $ 680,968 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 654,172** | **$ 655,968** | **$ 680,968** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center is budgeted for the software services that are contracted but not owned by the County. Software (and associated data) is hosted by the vendor or third party and is delivered via the internet and browser to the county customer.

### Highlights

Rapid deployment and less upfront cost are the main reason to use this alternative to purchasing software. There is less infrastructure setup involved and pricing is usually based on an annual subscription model rather than a perpetual license.

## County Website 1327

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 2,632 | $ 0 | $ 0 |
| Purchased Services | $ 2,000 | $ 45,000 | $ 45,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 4,632** | **$ 45,000** | **$ 45,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The County Website Cost Center was created to ensure that the county's vision for providing residents with effective, accessible, cutting edge service-based Internet access to county services is achieved and maintained. With ever-changing technology and best practices available for analyzing website effectiveness, increasing transparency of government operations, improving online users' experience, and responding to changes in the marketplace (such as the shift from desk PCs to apps and smartphones), the county uses this cost center to ensure that modernization of our website keeps pace with an ever-changing, competitive playing field.

### Goals & Objectives

The Web Governance Committee, which oversees the County Website Cost Center, works to ensure Boulder County's public web presence meets the needs of stakeholders, including residents, clients, partners, media, visitors, departments/offices, and staff by:
•Defining a vision for Boulder County's web presence and establishing a road map to realize it;
•Aligning Boulder County's web presence with the county's mission, goals, and objectives;
•Developing policies, guidelines, and processes to ensure content and applications meet style, usability, accessibility, and transparency of government guidelines; and
•Ensuring consistent assessment and feedback.

Criteria for utilizing funds from the County Website Cost Center include expenditures that seek to improve:
•Effectiveness (ability for users to find information and accomplish tasks online)
•Efficiency (accomplish tasks with ease and without frustration)
•Transparency (open information available quickly and easily for public access and consumption)
•Satisfaction (user enjoyment)
•Reduction in "Error" frequency and severity
•Memorability (ability to revisit site without re-learning how to navigate for information)

## Building Utilities 1501

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 1,740,638 | $ 1,795,204 | $ 1,891,864 |
| Purchased Services | $ 300,623 | $ 353,436 | $ 429,554 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,041,261** | **$ 2,148,640** | **$ 2,321,418** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This organization is responsible for the provision of electric, gas, water and sewer, and irrigation for all County buildings, as well as monitoring the energy use in all County buildings, and support for County-wide energy planning activities.

### Goals & Objectives

To provide cost effective services and to reduce energy consumption through energy conservation. Increase the use of alternative/renewable forms of energy in County buildings, such as solar and wind power, and monitor utility budgets and usage.

## Assessor's Office 1701

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 2,941,144 | $ 3,019,368 | $ 3,138,591 |
| Supplies | $ 197,964 | $ 109,693 | $ 109,693 |
| Purchased Services | $ 62,337 | $ 148,529 | $ 148,529 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 3,201,445** | **$ 3,277,590** | **$ 3,396,813** |
| **Full Time Equivalent Employees** | **45.50** | **45.50** | **45.50** |

### Organization Functions

This organization lists and values all property in Boulder County for the purpose of providing a stable tax base from property taxes, for provision of services by local government entities, including school districts, the county, municipalities, water and fire districts. The Assessor`s Computer Assisted Mass Appraisal system contains descriptive elements for all real and personal property. This database is continually updated by members of the Public Information department, GIS and ownership/mapping, administrative and appraisal staff. The office performs residential, commercial and personal property appraisals, conducts research and statistical analyses, maintains public records, provides valuations for all properties to taxpayers, reviews with taxpayers any questions they may have about valuations, interacts with all taxing entities within the assessment jurisdiction, and establishes assessment standards. We provide public information at our front counter, over the phone, through computer media and the Internet, and through GIS products. In conjunction with the County Attorney`s office, our staff defends property values at the State Board of Assessment appeals and various court levels.

## County Attorney 1801

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,756,225 | $ 2,017,778 | $ 2,093,176 |
| Supplies | $ 21,982 | $ 50,000 | $ 50,000 |
| Purchased Services | $ 160,723 | $ 178,549 | $ 178,549 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,938,930** | **$ 2,246,327** | **$ 2,321,725** |
| **Full Time Equivalent Employees** | **22.05** | **22.05** | **22.05** |

**Organization Functions**

To provide quality, professional legal representation to County Commissioners, Elected Officials, County Departments, and County agencies, to support them in achieving their respective missions and goals, and to fulfill responsibilities to the People of the State of Colorado as required by law.

**Goals & Objectives**

We are proactive, creative, and innovative in identifying challenges and problem-solving for our clients. We develop and use "best practices" for all areas of the office. We allocate resources to encourage and reward professional development.
We collaborate, share strengths, are curious about each other's work, celebrate our victories together, and support each other in difficult times. We take responsibility for our work and learn from our successes as well as our mistakes, to continually develop our skills.
We value, respect and recognize the contributions of all members of the work team.

## Board of County Commissioners 2001

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,266,976 | $ 1,385,355 | $ 1,290,323 |
| Supplies | $ 58,797 | $ 44,836 | $ 44,836 |
| Purchased Services | $ 179,627 | $ 171,436 | $ 171,436 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 6,300 | $ 7,500 | $ 7,500 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,511,700** | **$ 1,609,127** | **$ 1,514,095** |
| **Full Time Equivalent Employees** | **19.00** | **19.00** | **16.00** |

**Organization Functions**

The Boulder County Commissioners' Office offers the best in public service to keep the community informed and involved in local government. BOCC directs all county programs, budgets and policies. Scheduled public meeting days occur weekly. Agendas, prepared by staff, for both public hearings/meetings and business meetings are available in advance and the public is invited and encouraged to attend these meetings. Official records of proceedings are the responsibility of BOCC staff. This department provides constituent assistance, coordination with other governmental units, multicultural activities, public information, security and administrative support to the Board. All public meetings and hearings are broadcast live on the internet and archived on the Boulder County Website.

**Goals & Objectives**

Goal: To provide professional, responsive service to the public; the commissioners and other departments; including proactive identification of needs and concerns.

## Flood Rebuilding & Permit Information Center — 2003

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 131,606 | $ 159,686 | $ 170,063 |
| Supplies | $ 6,790 | $ 7,050 | $ 7,050 |
| Purchased Services | $ 96,635 | $ 111,268 | $ 112,573 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 235,031** | **$ 278,004** | **$ 289,686** |
| **Full Time Equivalent Employees** | **0** | **2.00** | **2.00** |

**Organization Functions**

As part of the effort to assist unincorporated Boulder County property owners and residents impacted by the unprecedented 2013 Flood, Boulder County has set up a Flood Rebuilding & Permit Information Center. The Center is staffed by functional experts in onsite wastewater (septic) systems, floodplain regulations, transportation (private driveways, roads & bridges), planning and building codes.

**Goals & Objectives**

Boulder County is planning for the need and desire to rebuild and restore the community while implementing measures to protect public safety and investments through hazard mitigation and avoidance. Staff is committed to understanding the needs and issues of residents who are facing complex issues to restore their homes, property and lives.

## Budget Office — 2020

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 365,495 | $ 368,736 | $ 389,168 |
| Supplies | $ 8,149 | $ 8,956 | $ 8,956 |
| Purchased Services | $ 8,333 | $ 9,307 | $ 9,307 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 381,977** | **$ 386,999** | **$ 407,431** |
| **Full Time Equivalent Employees** | **4.50** | **4.50** | **4.50** |

**Organization Functions**

The Budget Office is responsible for the planning, coordination, implementation and monitoring of the county budget in the current and future years. Under the direction of the Commissioners, the office performs a variety of budgetary functions including TABOR compliance, revenue projections, trend analysis, capital expenditure management, and multiple year budget forecasting.

**Goals & Objectives**

We strive to deliver high quality, responsive and proactive budgetary services to the Board of County Commissioners, the public, and all County offices and departments. In order to facilitate budget communication with the public and all County offices and departments, we prepare a comprehensive annual Budget Book and Budget Summary.

## Clerk & Recorder - Administrative Division 2101

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 382,395 | $ 389,752 | $ 411,879 |
| Supplies | $ 30,661 | $ 16,890 | $ 16,890 |
| Purchased Services | $ 94,206 | $ 76,312 | $ 76,312 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 507,262** | **$ 482,954** | **$ 505,081** |
| **Full Time Equivalent Employees** | **5.50** | **5.50** | **5.50** |

### Organization Functions

The Administrative Division of the Clerk and Recorder Office manages operations, personnel, budget, AP/AR, IT and strategic planning for the primary functions related to the Elections, Motor Vehicle and Recording Divisions. Additional responsibilities include ensuring statutory compliance, employee development and collaborating with the public, county offices, departments and various other agencies.

### Highlights

The Office of the Clerk and Recorder is staffed by 74 FTEs. To support a successful election we hire an additional 125 to 400 temporary staff depending on the election. The Administrative division provides leadership and strategic planning in the following areas:

•Act as financial stewards while setting and managing the budget.
•Manage the operations of the office.
•Manage personnel matters including hiring, disciplinary actions and staff development.
•Create and administer an accountability review program that holds staff accountable for results. Communicate changes that will affect how business is conducted in any division of the Clerk's office.
•Communicate complex processes set in Statute and rules from legislative changes so they are accessible and understandable to the public.
•Coach and develop capacity in the Clerk and Recorder staff.

### Goals & Objectives

•Support the goals of the Elections, Recording and Motor Vehicle divisions.
•Staff training Certifications and Development programs are in place.
•Decisions are made by considering time, budget and environment.
•Our Core values are apparent in our office.
•Our Objective Accountability program is integrated and self-sustaining.
•Continuous improvement process is in place.

## Clerk & Recorder - Motor Vehicle Division 2102

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,885,697 | $ 1,947,843 | $ 1,995,890 |
| Supplies | $ 153,109 | $ 179,937 | $ 179,937 |
| Purchased Services | $ 41,910 | $ 38,269 | $ 38,269 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,080,716** | **$ 2,166,049** | **$ 2,214,096** |
| **Full Time Equivalent Employees** | **43.50** | **43.50** | **43.50** |

### Organization Functions

The Motor Vehicle Division performs all statutory requirements in titling and licensing motor vehicles and managing records for over 242,800 registered vehicles in Boulder County. Each month our three branches in Boulder, Longmont and Lafayette assist an average of 17,850 members of the public. The Bookkeeping Division is responsible for collecting an average of $5.98 million in revenue per month and disbursing the funds in accordance with Colorado law.

### Highlights

•Meet the needs of the public by accurately titling and registering vehicles for the citizens of Boulder County, while following legal requirements established in Colorado Revised Statutes.
•Enforce vehicle emission and insurance requirements.
•We maintain an extensive training program to ensure staff is up–to-date on all new policies and procedures. This training includes introductory training for new employees as well as ongoing training relating to state system updates and legislative changes.
•The Motor Vehicle Bookkeeping Division accurately collects, deposits, reports and disburses all funds entrusted to the Clerk & Recorder while following standard accounting practices and Colorado statutes.

### Goals & Objectives

•Increase mail-in and online vehicle renewals.
•Identify ways to reduce repeat visits to our offices.
•Collaborate with the Colorado Department of Revenue on a three-year plan to select a vendor to provide a replacement for the State's Motor Vehicle Computer System and implement the new system statewide.
•Influence policy recommendations and legislative changes at the state level.

## Clerk & Recorder - Elections Division 2103

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 949,052 | $ 803,667 | $ 1,596,498 |
| Supplies | $ 238,154 | $ 173,773 | $ 372,040 |
| Purchased Services | $ 815,239 | $ 663,211 | $ 1,126,461 |
| Capital Purchases/Fixed Assets | $ 127,930 | $ 0 | $ 153,515 |
| Other Expenditures | $ 1,600 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,131,975** | **$ 1,640,651** | **$ 3,248,514** |
| **Full Time Equivalent Employees** | **10.50** | **12.00** | **13.00** |

### Organization Functions

The Elections Division is responsible for the accurate and fair conduct of federal, state and local jurisdiction elections. The Division registers voters and maintains countywide voter registration records; plans and conducts elections and ensures that all election processes are in compliance with Colorado Revised Statutes and Colorado Secretary of State rules.

### Highlights

•Successfully implemented Colorado's first all-mail ballot general election under the Colorado Elections Modernization Act.
•Managed 2014 election with Colorado having the fourth highest voter turnout in the nation and 75% voter participation in Boulder County.
•Incorporated new technology into the election process, including adding magnetic card readers, iPad check-in and a new ballot print-on-demand application to speed voter check in, registration and ballot delivery for Boulder County voters in Voter Service Centers.
•Fine-tuned sorting and scanning technology to speed mail-ballot reception and assure voter anonymity.
•Installed three 24-hour ballot drop boxes and operated 13 voter service centers to increase convenience of voting and ballot drop-off.
•Processed 6,844 online and 22,643 hard-copy voter registration changes and updates in the 10 weeks preceding the General Election.
•Hired, trained and deployed over 280 temporary workers to serve as election judges and administer the 2014 General Election.

### Goals & Objectives

•Continue to facilitate accurate, transparent and verifiable elections for Boulder County residents.
•Develop and enhance new technologies to foster the greatest accuracy and efficiencies to process mail ballot elections and prepare for record turn-out in 2016.
•Create an even more robust service system to facilitate Boulder citizen's access to register and vote including adding additional 24-hour drop boxes, drive-by drop off locations and dispersed Voter Service and Polling Centers for in-person registration and ballot access to voters close to where voters live and work.
•Increase public education about the elections process through voter outreach programs that include print, electronic and face-to-face communication with the public.
•Enhance support for Boulder County parties, political jurisdictions and all elected officials by providing increased voter education material, voter lists, maps, and support to ensure that all elections are conducted according to Colorado law.

## Clerk & Recorder - Recording Division 2104

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 463,557 | $ 517,275 | $ 519,404 |
| Supplies | $ 11,051 | $ 42,676 | $ 42,676 |
| Purchased Services | $ 57,854 | $ 61,213 | $ 61,213 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 532,462** | **$ 621,164** | **$ 623,293** |
| **Full Time Equivalent Employees** | **13.00** | **12.00** | **12.00** |

### Organization Functions

The primary function of the Recording Division is the recording of documents and permanent archiving of over 10 million records while meeting all Colorado statutory requirements. The majority of these documents pertain to real estate properties in Boulder County. Other duties include the issuance of marriage and civil union licenses; maintaining Torrens records; filing public notices, monument records and brands; registering school bonds; and providing over 52,000 copies of records to members of the public as well as private and public entities each year.

### Highlights

- Record an average of 74,000 documents (370,000 pages) per year.
- Issue copies of recorded documents such as deeds, and marriage and civil union licenses.
- Record 66% of the documents electronically.
- Issued 2,300 marriage licenses and 39 civil unions in 2014.
- Began issuing same sex marriage licenses.

### Goals & Objectives

- Ensure the accurate and timely recording, indexing, verifying and archiving of documents pursuant to Colorado law.
- Increase and promote electronic recording of documents to meet the needs of the public and other county offices/departments.
- Manage digitization of all archived records to increase public access to records, provide copies in a timely manner and ensure perpetuity of records.
- Implement procedures and policies that are efficient, cost effective and sustainable.
- Ensure privacy policies are in place to address the balance between privacy and public records.

## Clerk & Recorder - Electronic Filing 2105

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 15,000 | $ 15,000 |
| Purchased Services | $ 296,789 | $ 124,506 | $ 55,793 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 296,789** | **$ 139,506** | **$ 70,793** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center functions under the Recording Division and is funded by a statutory technology improvement surcharge of one dollar on all recordings. This fund is used to increase e-recording, create digital preservation of records and increase public access to all records.

### Highlights

- Digitized 1500 rolls of film (1,400,000 documents; 2,900,000 images) from 1971 to 1994
- Maintain our recording system.

### Goals & Objectives

- Digitize all microfiche, film and paper records dating back to 1860.
- Support e-recording system for efficient storage and retrieval of records.
- Implement technology to reduce cost, increase efficiency and ease in the recording of documents and obtaining marriage licenses.

## Land Use - Administration 2501

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 2,761,401 | $ 2,964,911 | $ 3,082,850 |
| Supplies | $ 63,319 | $ 82,969 | $ 82,969 |
| Purchased Services | $ 161,011 | $ 144,087 | $ 109,087 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,985,731** | **$ 3,191,967** | **$ 3,274,906** |
| **Full Time Equivalent Employees** | **45.50** | **46.75** | **48.00** |

### Organization Functions

Functions of the Land Use Administration include planning for land use in Boulder County both current and long range including mountain planning, plains study, agricultural and historical preservation, the Land Use Code, forest health, and wildfire mitigation regulations. Land Use also provides zoning, processing of building permits and building inspections; mapping and Geographical Information System services.

### Goals & Objectives

We are committed to preservation of the integrity of our landscape, conservation of natural resources for a sustainable future, and provision of safety and well being of the citizens of Boulder County through the best in service, public policy, and process.

## Land Use - Medical Marijuana Licensing 2507

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 26,970 | $ 31,146 | $ 32,327 |
| Supplies | $ 0 | $ 2,500 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 26,970** | **$ 33,646** | **$ 32,327** |
| **Full Time Equivalent Employees** | **0.50** | **0.50** | **0.50** |

**Organization Functions**

This program administers the zoning and building reviews for entities seeking Medical Marijuana licenses in the Unincorporated County.

**Goals & Objectives**

To provide thorough and accurate reviews to assure businesses are operating within the regulations as adopted by the County.

## Surveyor 2601

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 5,490 | $ 5,500 | $ 5,500 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 17,500 | $ 17,500 | $ 17,500 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 22,990** | **$ 23,000** | **$ 23,000** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

**Organization Functions**

This non-salaried office is responsible for surveying of all County land parcels. Major tasks include checking new subdivision plats for compliance with State Laws and remonumenting of controlling corners. There is a close relationship with the Land Use Department. Surveyor provides copies of Federal Survey Notes of all Federal surveys to the County Clerk`s office for public use.

## Treasurer's Office — 3001

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 753,268 | $ 773,429 | $ 763,691 |
| Supplies | $ 95,485 | $ 75,273 | $ 75,273 |
| Purchased Services | $ 121,079 | $ 134,219 | $ 137,469 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 969,832** | **$ 982,921** | **$ 976,433** |
| **Full Time Equivalent Employees** | **12.00** | **12.00** | **11.00** |

**Organization Functions**

The Treasurer's Office collects property taxes for 110 taxing authorities in Boulder County. In 2015 the Treasurer's Office expected to collect over $525 million in taxes and distribute that money to each of the authorities, AND it balances to the penny every day. The Treasurer's Office mails 130,000 tax notices, issues certificates of taxes due, and holds a tax lien sale for delinquent taxes. The office also collects money for Personal Property tax on business equipment. The Treasurer's Office maintains fund accounts for all County departments, pays County warrants and invests funds. In 2014 in addition to tax revenues, the Treasurers Office earned $372,811.46 in interest on investments.

## Flood Recovery, 2015 COPs — 3203

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 8,000,000 | $ 10,000,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 8,000,000** | **$ 10,000,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

In March of 2015 the county sold Certificates of Participation (COPs) in the amount of $39.5 million. COPs are a financing mechanism which allows an investor to purchase a share of lease revenue rather than purchasing a municipal bond. The sale generated an additional premium of $5.8 million for a total receipt of $45.3 million. The proceeds and related premium, are restricted in the General Fund for the use of funding flood capital projects that are either non-reimbursable or unreimbursed (local share) and the transaction's cost of issuance.

The related lease payments are made from Flood Recovery Sales & Use tax. Please refer to the Debt section for additional information.

## Flood Recovery Sales & Use Tax — 6845

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 3,263,994 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 5,654,246 |
| **TOTAL** | **$ 0** | **$ 3,263,994** | **$ 5,654,246** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

In November of 2014, voters approved a .185% sales and use tax to be collected for a 5 year period through the end of 2019. This tax is collected for the purpose of paying for the recovery from the 2013 flood and allows the county to continue work on projects such as rebuilding and repairing damaged county roads and bridges, restoring areas washed out by the flooding, re-routing those rivers whose course was changed by the flood and assisting programs that rebuild residents' homes and businesses. This cost center also includes lease payments due each year on the Flood Recovery Certificates of Participation, Series 2015. Please refer to the Debt section for additional information.

## Risk Management - Administration — 9401

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 338,802 | $ 0 | $ 359,143 |
| Supplies | $ 6,548 | $ 13,596 | $ 8,379 |
| Purchased Services | $ 9,381 | $ 10,258 | $ 13,159 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 354,731** | **$ 23,854** | **$ 380,681** |
| **Full Time Equivalent Employees** | **4.00** | **4.00** | **4.00** |

**Organization Functions**

This cost center administers workers' compensation and property/casualty self-insurance incorporating the risk management tools of loss prevention, loss reduction, and loss financing. Loss prevention activities include safety classes, inspection of facilities, safety awareness training, risk transfer and contract approval. Loss reduction activities include centralized information for life support systems, and effective claims handling. Loss financing includes establishing and monitoring the budget for the loss fund, negotiating/bidding insurance, evaluating risk financing alternatives, setting self-retention limits, undertaking subrogation and monitoring charge-backs.

**Highlights**

Minimize losses to the County with an effective Risk Management program.

**Goals & Objectives**

The primary goals of this cost center are to use risk management tools to minimize losses to the County and to provide quality risk management services to Boulder County employees, the public and other agencies.

## Property/Casualty Insurance 9402

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 674,216 | $ 356,402 | $ 537,413 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | ($ 245,466) | $ 78,632 | $ 441,150 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 428,750** | **$ 435,034** | **$ 978,563** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The County maintains an internal service fund which is used for self insuring risks associated with property claims. The County assumes risk for the first $100,000 for each property occurrence. Excess property coverage is purchased to protect the County for claims in excess of the above amount. Under the Governmental Immunity Act., payments for claims are generally limited to $350,000 per claim and $990,000 total per occurrence. The costs of paying claims and related administrative expenses are recovered by charges to benefiting County funds/departments. The Risk Manager projects the expenditures for this Cost Center, however Finance staff projects the revenues.

### Highlights

Minimize losses and pay claims for property losses from this cost center.

### Goals & Objectives

The primary goal of this cost center is to manage property claims in an efficient and effective manner that is in the best interest of the County.

## Health & Dental Plan 9403

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 1,999,884 | $ 2,525,552 | $ 1,970,937 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 16,624,989 | $ 15,195,602 | $ 17,109,127 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 18,624,873** | **$ 17,721,154** | **$ 19,080,064** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

This cost center provides health and dental benefits to County employees. Because it is part of the Internal Service Fund, the cost of providing these benefits is charged back to the funds & organizations who receive the benefit. The chargeback occurs monthly during payroll processing. The County assumes the risk for the first $325,000 per claim related to health insurance claims and purchases insurance to protect against claims exceeding that amount.
Under GASB rules, either the General Fund or an Internal Service Fund may be used to account for risk financing activities. Boulder County uses an Internal Service Fund. A part of the net assets in the Internal Service Fund is related to Health and Dental benefits. The difference in any year between revenues for health/dental and the related expenditures will increase and/or decrease this portion of the retained earnings.

### Goals & Objectives

The primary goal of this cost center is the budgeting and monitoring of the County's self insured health and dental fund.

## Workers' Compensation Administration 9404

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 3,259 | $ 0 | $ 0 |
| Purchased Services | $ 199,984 | $ 126,922 | $ 225,150 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 556,894 | $ 382,012 | $ 490,970 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 760,137** | **$ 508,934** | **$ 716,120** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The County maintains an internal service fund which is used for self insuring risks associated with workers' compensation. The County assumes risk for the first $450,000 of each workers' compensation occurrence. Excess workers' compensation is purchased to protect the County for claims in excess of the above amount. Risk Management has an active program of loss reduction activities such as ergonomic training, safe driving courses and specialized classes for employees working in high risk areas. The Risk Manager projects the expenditures for this Cost Center, however Finance staff projects the revenues.

### Highlights

Minimize losses and pay claims for workers' compensation from this cost center.

### Goals & Objectives

The primary goals of this cost center are to provide an active workers' compensation loss reduction program and manage claims efficiently.

## County Vehicle Insurance 9406

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 28,570 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 24,216 | $ 118,041 | $ 33,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 24,216** | **$ 146,611** | **$ 33,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The County maintains an internal service fund which is used for self insuring risks associated with auto liability claims with County owned autos. The County assumes risk for all auto physical damage claims. Under the Governmental Immunity Act., payments for claims are generally limited to $350,000 per claim and $990,000 total per occurrence. The costs of paying claims and related administrative expenses are recovered by charges to benefiting County funds/departments. Risk Management has an active program of loss reduction activities such as safe driving courses. The Risk Manager projects the expenditures for this Cost Center, however Finance staff projects the revenues.

### Highlights

Minimize losses and pay claims for County auto losses from this cost center.

### Goals & Objectives

The primary goals of this cost center are to provide loss reduction activities and manage County vehicle claims in an efficient manner to minimize disruption to departments and services.

## Auto Liability Insurance Plan 9407

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 9 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 16,117 | $ 15,148 | $ 30,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 16,126** | **$ 15,148** | **$ 30,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The County maintains an internal service fund which is used for self insuring risks associated with auto liability claims against the County. The County assumes risk for the first $250,000 for each occurrence. Excess auto liability coverage is purchased to protect the County for claims in excess of the above amount. Under the Governmental Immunity Act., payments for claims are generally limited to $350,000 per claim and $990,000 total per occurrence. The costs of paying claims and related administrative expenses are recovered by charges to benefiting County funds/departments. Risk Management has an active program of loss reduction activities such as safe driving courses. The Risk Manager projects the expenditures for this Cost Center, however Finance staff projects the revenues.

### Highlights

Minimize losses and pay claims for auto liability losses from this cost center.

### Goals & Objectives

The primary goal of this cost center is to minimize auto losses and manage claims in a manner that provides the best service to our customers.

## General Liability - EEOC Plan 9408

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 42,422 | $ 0 | $ 55,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 42,422** | **$ 0** | **$ 55,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The County maintains an internal service fund which is used for self insuring risks associated with Equal Employment Opportunity Commission (EEOC) claims. The County assumes risk for the first $500,000 for each claim. Excess liability is purchased to protect the County for claims in excess of the above amount. The costs of paying claims and related administrative expenses are recovered by charges to benefiting County funds/departments. The Risk Manager projects the expenditures for this Cost Center, however Finance staff projects the revenues.

### Highlights

Minimize losses and pay claims for general liability EEOC losses from this cost center.

### Goals & Objectives

The primary goal of this cost center is to manage EEOC claims in the County's best interest.

## General Liability Insurance Plan 9409

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 26,186 | $ 302,651 | $ 20,034 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 169,811 | $ 48,284 | $ 141,600 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 195,997** | **$ 350,935** | **$ 161,634** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The County maintains an internal service fund which is used for self insuring risks associated with general liability claims. The County assumes risk for the first the first $250,000 for each liability occurrence . Excess liability is purchased to protect the County for claims in excess of the above amount. Under the Governmental Immunity Act., payments for claims are generally limited to $350,000 per claim and $990,000 total per occurrence. The costs of paying claims and related administrative expenses are recovered by charges to benefiting County funds/departments. The Risk Manager projects the expenditures for this Cost Center, however Finance staff projects the revenues.

### Highlights

Minimize losses and pay claims for general liability losses from this cost center.

### Goals & Objectives

The primary goals of this cost center are to provide loss reduction activities and manage liability claims.

## Fleet Services 9421

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,049,474 | $ 1,109,618 | $ 1,193,024 |
| Supplies | $ 1,014,543 | $ 984,286 | $ 1,059,597 |
| Purchased Services | $ 60,272 | $ 102,299 | $ 102,299 |
| Capital Purchases/Fixed Assets | $ 194,727 | $ 271,056 | $ 342,588 |
| Other Expenditures | $ 1,000 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,320,016** | **$ 2,467,259** | **$ 2,697,508** |
| **Full Time Equivalent Employees** | **13.00** | **13.00** | **14.00** |

### Organization Functions

The Fleet Services Division operates as an internal service fund within Boulder County Governement. Fleet Service provides management of Boulder Counties Fleet of vehicles/equipment. We provide internal fleet support to all county departments. . Fleet Services functions include management and oversight of the Fleet Replacement Program, monitoring utilization, working together with departments to develop specifications that meet our customers requirements that are economical and promote sustainability. We provide guidance and support to departments that ensures the fleet is right sized and well maintained.

Fleet Services provides and operates a full service repair shop with highly skilled mechanical technicians that perform preventative maintenance, repairs, and modifications as effectively and efficiently as possible.

### Highlights

Fleet Staff are continually training to remain current with changing technology to reduce emissions, improve fuel economy, and offer superior service.

### Goals & Objectives

To manage the safest most reliable, sustainable, and cost effective fleet for Boulder County government

## Fuel Systems - Operating 9422

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 12,419 | $ 3,600 | $ 9,100 |
| Purchased Services | $ 26,975 | $ 29,400 | $ 38,900 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 12,000 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 220 | $ 0 | $ 0 |
| **TOTAL** | **$ 39,614** | **$ 33,000** | **$ 60,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

Fleet Services provides fuel for outside non-profit government agencies in addition to the Boulder County Fleet. Fuel is purchased in the same manner as county vehicles and equipment as a direct pass through with a small percentage to help recover administrative and maintenance expenditures. The percentage in fuel markup helps maintain the seven (7) fuel sites, provides funds for improvements to the fuel system equipment and maintain compliancy with state and federal regulations.

### Goals & Objectives

Fleet Services strives to provide efficient and cost effective fueling sites for the Boulder County Fleet and outside non-profit agencies in an effort to reduce divisional operating expenditures.

## Fuel Systems - Inventory 9430

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 1,485,993 | $ 1,284,600 | $ 1,700,000 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,485,993** | **$ 1,284,600** | **$ 1,700,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

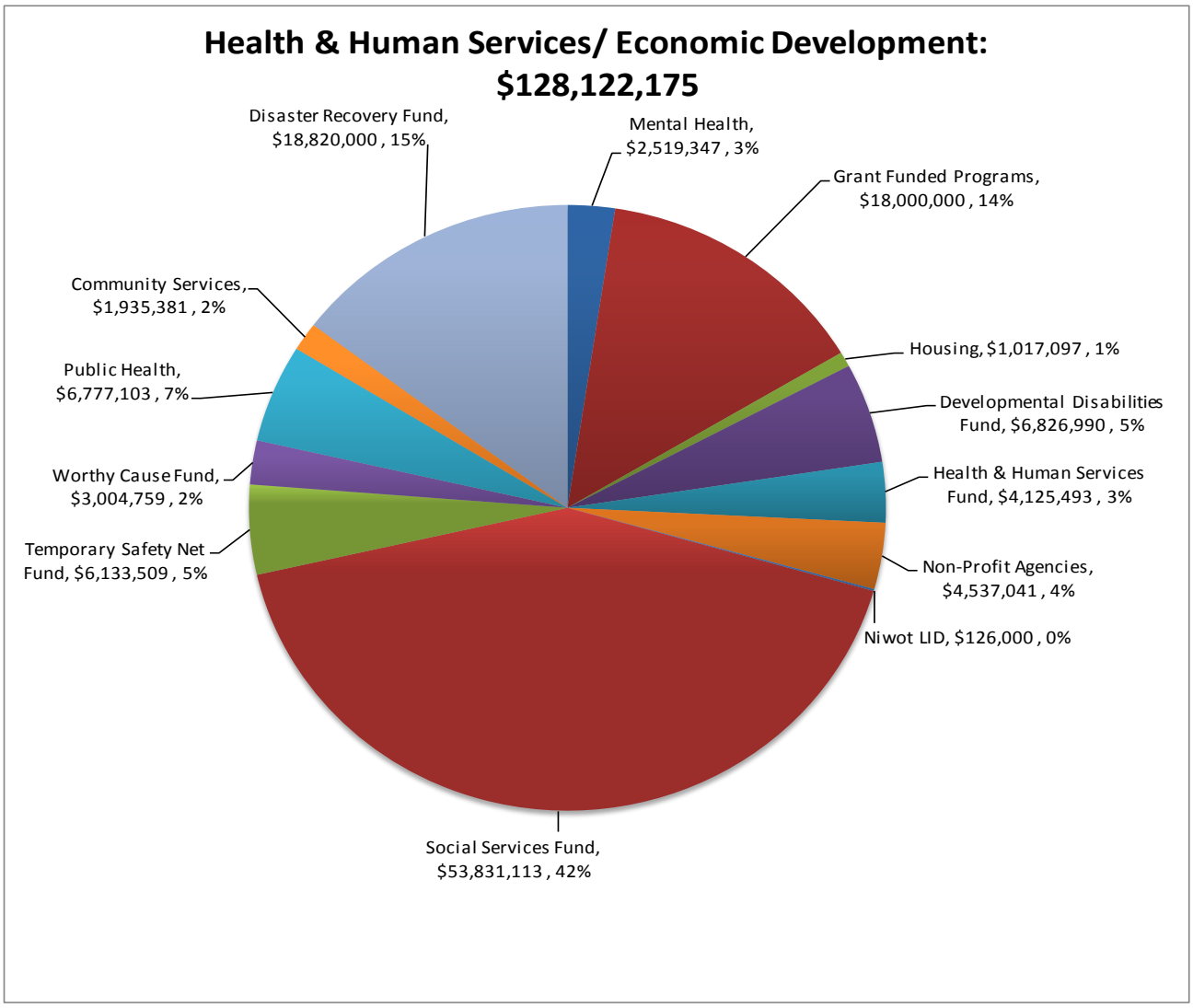
County vehicle and equipment fuel is managed by the Fleet Services Division. Boulder County's current fueling infrastructure is comprised of seven (7) fueling sites located throughout Boulder County to provide timely support to Boulder County Fleet Users. The fuel is purchased and paid from this account. Fleet customers purchase fuel from the automated fuel sites and then are charged back on monthly basis for their fuel consumption. Fuel is considered a direct pass through with minor percentage added to the fuel cost to help recover administrative and maintenance expenditures. Boulder County uses B20 Diesel for all diesel powered fleet vehicles/equipment and has several hybrid & Flex Fuel vehicles to aid in the reduction of fuel consumption and green house gases.

### Goals & Objectives

With the continually rising costs of Fuel and understanding the impact those costs have on divisional operating budgets, Fleet Services is constantly searching for options that will help reduce fuels costs. In support of Boulder County's "Environmental Sustainability Plan" Fleet Services aids user departments in the selection of alternative fueled & hybrid vehicles.

# Health and Human Services/Economic Development

Includes all expenditures for the agencies whose purpose is to provide for the conservation and improvement of public health, to provide public assistance and institutional care for individuals economically unable to provide essential needs for themselves and to eliminate or ameliorate poverty and its causes. Services in this category are provided by Youth Corps, the Mental Health Partners, Public Health Department, Non-Profit agencies, Community Services, Housing Department/Family Self-Sufficiency, Social Services, Developmental Disabilities, various Grant-Funded Programs, Health & Human Services Fund, and the Worthy Cause Fund.



## Niwot LID Tax - Marketing 1207

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 15,309 | $ 19,300 | $ 19,300 |
| Purchased Services | $ 71,781 | $ 121,730 | $ 106,700 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 33,333 | $ 33,333 | $ 0 |
| **TOTAL** | **$ 120,423** | **$ 174,363** | **$ 126,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The Niwot Local Improvement District (NLID) was formed by a vote of the citizens residing in the District in 1993 to make street and drainage improvements, and the sales tax increase for economic development was approved by the voters in 2007. The District consists of the businesses and residences of the Old Town and Cottonwood Square areas in Niwot.

The revenues collected by the designated sales tax are to be invested in projects, activities or infrastructure that directly support and benefit the businesses and residents in the District. According to the Resolution approving the sales tax, the NLID funds may be used for:

1.Constructing, installing and improving any public improvement within the NLID or within the unincorporated area of Boulder County where the benefits of the improvement accrue specially to the NLID or its property owners or taxpayers. Such improvements include, but are not limited to, parking areas, street lighting and improvements, sidewalks and drainage facilities. The NLID may also acquire real estate, rights-of-way and easements, and options related to those acquisitions. The NLID may also pay for operations and maintenance of the improvements.

2.The production and distribution of informational products and materials that benefit the NLID.

### Highlights

The Niwot LID has divided its budget into 3 main categories, allocating a percentage of the budget to each category. The categories, budget allocation and description of uses are as follows:
• Infrastructure needs 40% - This area covers a broad range of needs and activities including; general repair and maintenance of district infrastructure facilities, placement of permanent artistic displays, landscaping, transportation projects and technical/ professions services related to these needs.
• Marketing 40% - These funds are used in two primary areas and involve the production and distribute informational products relative to a variety of community events as well as, to promote Old Town Niwot and Cottonwood Square as a destination for local business and services.
• Economic Development 20% - These funds will be used to hire professional services for the purpose of attracting economic development activities to Niwot Old Town and Cottonwood Square, to generate a more robust business environment.

## Public Health 1402

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 5,367,965 | $ 5,767,230 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 1,796 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 6,339,839 | $ 396,731 | $ 398,527 |
| **TOTAL** | **$ 6,339,839** | **$ 5,766,492** | **$ 6,165,757** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This independent organization receives County funds to provide environmental health services, maternal and child health care services and substance abuse and disease prevention programs. The budget and the employee count listed on this page represent only the County portion. Budget documents relating to the Health Department may be obtained directly from their offices.

**Goals & Objectives**

To protect, promote, and enhance the health and well-being of all people and the environment in Boulder County.

## Public Health-Genesis Project 1403

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 107,866 | $ 107,866 | $ 107,866 |
| **TOTAL** | **$ 107,866** | **$ 107,866** | **$ 107,866** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This program is designed to work with young pregnant families, single mothers and their children to positively impact the next generation and break the cycle of teen pregnancy and substance abuse. Prenatal and post natal education and monitoring is provided to clients to ensure healthy pregnancies and thriving babies. It is administered by Boulder County Public Health.

## Public Health-Mosquito Control 1404

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 7,466 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 397,626 | $ 420,621 | $ 410,626 |
| **TOTAL** | **$ 397,626** | **$ 420,621** | **$ 418,092** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This budget provides mosquito control services to a designated area in the County. The properties in this area pay a $30.42 per parcel fee, continuing through 2016, which is added directly to the property tax bill. The fees fund the entire cost of the service which is provided by a private contractor and which is administered by the County Health Department.

## Mental Health Partners 1405

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 2,519,347 | $ 3,073,077 | $ 3,073,077 |
| **TOTAL** | **$ 2,519,347** | **$ 3,073,077** | **$ 3,073,077** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This organization receives County funds to provide services that are allowable by State Statute and are beneficial to the citizens of Boulder County, but are not provided by the County. Provides various mental health services such as: 24 hour emergency service; inpatient hospitalization; residential treatment (Cedar House); outpatient treatment; family intervention for infants at-risk; partially supervised housing for mentally ill adults; specialized services for drug abusers, elderly mentally ill and mentally ill homeless.

## Community Services - Administration 2201

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 409,250 | $ 521,694 | $ 642,777 |
| Supplies | $ 39,771 | $ 5,241 | $ 5,241 |
| Purchased Services | $ 18,140 | $ 41,774 | $ 34,649 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 467,161** | **$ 568,709** | **$ 682,667** |
| **Full Time Equivalent Employees** | **7.36** | **7.86** | **9.26** |

### Organization Functions

The Boulder County Department of Community Services provides services to residents through a diverse array of divisions and programs, including the Boulder County Area Agency on Aging, Boulder County Head Start, Boulder County Healthy Youth Alliance, Child Protection Review Team, Community Action Programs, Community Justice Services, Workforce Boulder County and Volunteer Initiatives. We partner with human service agencies, the justice system and other organizations to provide and coordinate County and community programs.

### Goals & Objectives

The mission of the Boulder County Community Services Department is to provide services, in partnership with the community, that enhance quality of life, support and protect our county's diverse community of adults, children, families, and elders, and to promote economic independence and self- sufficiency.

Goals and Objectives:
Providing effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by:
• Supporting healthy older adults and
• Providing services that increase community involvement for Boulder County's criminally involved

Promoting community participation and contributions of diverse communities by:
• Advocating for older adults and
• Providing opportunities to increase community engagement

Providing job readiness, employment services, education, and support to increase independence and self-sufficiency by:
• Providing a trained workforce, job readiness, job training and employment services,
• Assisting older adults to remain in their home in the community,
• Providing school readiness for low-income children, and
• Moving families out of poverty

Collaborating with nonprofits when able, and working to build capacity for community-based services.

## Community Services - Veterans Office 2202

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 130,381 | $ 131,020 | $ 134,716 |
| Supplies | $ 2,619 | $ 2,383 | $ 2,383 |
| Purchased Services | $ 6,486 | $ 6,951 | $ 6,951 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 139,486** | **$ 140,354** | **$ 144,050** |
| **Full Time Equivalent Employees** | **2.00** | **2.00** | **2.00** |

**Organization Functions**

The Veterans Service office will continue to assist residents of Boulder County who served honorably in the United States Army, Air Force, Coast Guard, Navy, Marine Corps, or any other armed service of the United States, or the surviving spouse, administrator, executor, guardian, conservator, or heir of any such veteran, or any other person who may have proper claim, by the filing of claims for insurance, pensions, compensation for disability, hospitalization, vocational training, or any other benefits which such person may be or may have been entitled to receive under the laws of the United Sates or the State of Colorado by reason of such service.

**Goals & Objectives**

To assist any resident of the State of Colorado who is a veteran or any other person who is entitled or potentially entitled to any right or benefit under Federal or State Laws by virtue of their own veteran status or the veteran status of another person.

## Community Services - Child Protection Team 2204

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 27,072 | $ 27,349 | $ 28,417 |
| Supplies | $ 1,018 | $ 1,440 | $ 1,440 |
| Purchased Services | $ 4,628 | $ 4,224 | $ 4,224 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 32,718** | **$ 33,013** | **$ 34,081** |
| **Full Time Equivalent Employees** | **0.50** | **0.50** | **0.50** |

**Organization Functions**

Boulder County Child Protection Review Teams are comprised of representatives from a variety of community agencies and the lay community acting in an advisory role to the Social Service Department. Every child abuse and neglect case is reviewed for appropriate, adequate and timely responses, based on the Colorado Children¿s Code. The office also coordinates a new citizen review panel legislated to recommend actions related to complaints about staff investigation of Social Services¿ cases.

**Goals & Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by:

• Reviewing all cases of child abuse and neglect in an advisory capacity, including the diagnostic, prognostic, and treatment services available to the family.

## Community Services - Volunteer Initiative 2206

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 56,621 | $ 57,524 | $ 64,890 |
| Supplies | $ 4,376 | $ 3,720 | $ 3,720 |
| Purchased Services | $ 13,312 | $ 19,234 | $ 19,234 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 74,309** | **$ 80,478** | **$ 87,844** |
| **Full Time Equivalent Employees** | **0.75** | **0.75** | **0.75** |

**Organization Functions**

Boulder County Volunteer Initiatives addresses the need to have a central entity to promote Boulder County Government volunteer programs across the County. This function: creates and enhances community partnerships with community-based organizations to increase volunteerism; provides general marketing for Boulder County volunteer programs through the use of the Boulder County Volunteer Initiatives web pages and other marketing materials; provides information and referral to the interested public regarding volunteer opportunities and resources; promotes the use of technology for various aspects of volunteer management; collects countywide volunteer program data; arranges county-wide events and activities in recognition of County volunteers; administers the Commissioners' Volunteer Grant award program; supports and enhances volunteer programs in all departments and offices throughout the County; and, coordinates regular trainings and meetings for those working with volunteers throughout the County to share effective practices and collaborate on projects.

**Goals & Objectives**

Provide opportunities to increase community engagement by enhancing volunteer experiences within Boulder County Government.

## Community Services - 50 Plus 2208

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 49,254 | $ 49,254 |
| Transfers | $ 49,254 | $ 0 | $ 0 |
| **TOTAL** | **$ 49,254** | **$ 49,254** | **$ 49,254** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Workforce Boulder County provides employment counseling, and job search assistance for individuals who are 50 years of age and older. Services are designed to address the specific needs of older individuals who are reentering the labor force or have been laid off from their job and are experiencing difficulty in finding employment. Services include individual counseling, career exploration, support groups, workshops, job placement assistance, and self-employment opportunities. The program also provides in-home referral services that match older workers who need services with older workers who can provide services.

**Goals & Objectives**

Provide job readiness, employment services, education, and support to increase independence and self-sufficiency by providing comprehensive employment services to older workers, identify barriers to employment, identify employment opportunities, and assist them in obtaining employment.

## Community Services - Healthy Youth Alliance 2209

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 74,778 | $ 75,871 | $ 78,921 |
| Supplies | $ 512 | $ 1,767 | $ 1,767 |
| Purchased Services | $ 1,189 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 76,479** | **$ 77,638** | **$ 80,688** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

### Organization Functions

The Healthy Youth Alliance works with agencies throughout the county to promote a community that supports healthy decisions among youth and reduces the incidence of risk behaviors as measured by the youth risk behavior survey. The work of the Healthy Youth Alliance is based on a positive youth development approach, informed by the SEARCH Institute¿s 40 developmental assets, with the intent of increasing protective factors within the community.

### Goals & Objectives

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by:

- Building community capacity and developing effective community responses to youth substance use and related risk behaviors;
- Enhancing collaborative interventions that reduce or delay the initiation of alcohol, tobacco and other drugs.

## Area Agency on Aging 2261

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 656,147 | $ 711,883 | $ 733,866 |
| Supplies | $ 26,858 | $ 36,825 | $ 36,825 |
| Purchased Services | $ 80,456 | $ 76,106 | $ 76,106 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 10,000 | $ 10,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 763,461** | **$ 834,814** | **$ 856,797** |
| **Full Time Equivalent Employees** | **11.95** | **12.09** | **12.36** |

### Organization Functions

Boulder County Aging Services Division plans, develops, funds, coordinates, and evaluates a wide range of services for older adults and their families/care givers. Our mission is to promote the health and well-being of older adults by building on individual, family, and community strengths. We serve as the Area Agency on Aging (AAA) for Boulder County: identifying and building upon the strengths of older adults; articulating needs and service gaps; setting funding priorities; issuing requests for proposals (RFPs); developing recommendations for funding; contracting for services; monitoring and evaluating service delivery; and providing training and technical assistance to service providers and communities. We provide information and education about aging and aging services and assist older adults and care givers to locate and access the services they need. BCASD houses the Care giver Initiative, including services to care giving families of diverse cultures; the Elder Rights Program, including elder abuse prevention, the Long-Term Care Ombudsman, and the Medicare Ombudsman; Project HOPE; wellness services, including services to lesbian, gay, bisexual, and transgender elders; community education programs; and the Respite Care Volunteer Program. Care Coordinators in the Allenspark, Lyons, Nederland, and Niwot areas work with frail, isolated elders and their care givers.

### Goals & Objectives

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness by supporting healthy older adults by
•Working to create vibrant communities in which we all age well.
•Creating a strengths-based network of services for older adults and caregivers, one that uses strengths where they are present, and builds strengths where they are needed
•Addressing basic needs and maximizing independence and support caregivers

Promote community participation and contributions of diverse communities by:
•Promoting social and civic engagement;
•Advocating for public policy that is consistent with the elements of an elder-friendly community;
•Valuing individual differences as strengths, and focusing resources on elders in greatest social and economic need

## Housing Department G020

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 600,161 | $ 652,387 | $ 668,001 |
| Supplies | $ 9,246 | $ 0 | $ 0 |
| Purchased Services | $ 104,851 | $ 349,096 | $ 349,096 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 235,000 | $ 0 | $ 0 |
| **TOTAL** | **$ 949,258** | **$ 1,001,483** | **$ 1,017,097** |
| **Full Time Equivalent Employees** | **10.00** | **10.00** | **10.00** |

### Organization Functions

The Boulder County Housing Department supports the availability of quality, environmentally-sustainable, affordable housing and related services for income-qualifying families, elderly and disabled persons throughout Boulder County.

### Goals & Objectives

OPERATIONS
- Continue to build and improve on informational systems and implement efficiencies where needed
- Continue to build collaborative efforts and shared policies between Housing and Human Services where possible

DEVELOPMENT AND ACQUISITIONS
- Aspinwall Development @ Josephine Commons, 72 units of new construction
- 95 units of renovation within CBHA's Lafayette portfolio
- Alkonis Development – Collaboration with The Art Underground and Louisville Artist Housing, Master Plan includes 70 units of senior housing, 120 units of family housing along with shared art studios
- CDBG-DR (Community Development Block Grant – Disaster Recovery), housing assistance approved for home access projects, home rehabilitation, temporary rental assistance and clearance/demolition of downed structures

## CDBG-Disaster Recovery 3900

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 317,744 | $ 0 | $ 1,230,437 |
| Supplies | $ 3,894 | $ 0 | $ 0 |
| Purchased Services | $ 51,296 | $ 3,738,624 | $ 2,769,563 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 30,079 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 403,013** | **$ 3,738,624** | **$ 4,000,000** |
| **Full Time Equivalent Employees** | **0** | **7.00** | **16.75** |

**Organization Functions**

As part of the response to the devastating 2013 Flood, Boulder County has been awarded Community Development Block Grant – Disaster Recovery (CDBG-DR) funds from the federal government. This funding can be used to help eligible homeowners who need financial assistance with eligible projects including home repairs (septic and well systems, culverts, and individual roads and bridges) and temporary rental assistance.

**Highlights**

There are strict eligibility requirements for this funding, and it will not address all the unmet needs in Boulder County. The funding will be prioritized to help between 100 and 250 households with repairs and rental assistance.

**Goals & Objectives**

-To help eligible homeowners repair their homes, with projects including septic and well systems, culverts, and individual roads and bridges
-To provide temporary rental assistance for eligible homeowners
-To remove flood-damaged structures including septic systems, houses, barns, sheds, and outbuildings

## House Bill 14-1002 3901

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 131 | $ 0 | $ 453 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 750,000 | $ 519,547 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 38,147 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 38,278** | **$ 750,000** | **$ 520,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Boulder County received an HB 14-1002 Water Infrastructure Disaster Fund Grant from the state to fund repair of flood-impacted onsite wastewater systems. These funds must be expended by July 2015 and will not renew after that date.

**Goals & Objectives**

To assist flood victims with the repair or replacement of flood impacted onsite wastewater systems/septic systems, including the connection to municipal utilities.

## Hazard Mitigation Grant 3902

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 5,696,297 | $ 14,300,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 5,696,297** | **$ 14,300,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

As part of flood recovery efforts, funds from FEMA's Hazard Mitigation Grant Program (HMGP) will be used to acquire, elevate or structurally retrofit properties that were damaged in the 2013 Flood and are vulnerable to future disasters.

Property acquisition, better known as buyouts, is the most well-known function of the HMGP program. In this portion of the program, funds are used to buy out properties damaged during flooding, demolish them, and turn the land into open space.

### Highlights

Participation in the HMGP program is voluntary for all parties involved. Property owners who have sustained damage as a result of the 2013 Flood may be eligible to participate in the program. The county is reaching out to those with substantial damage from the 2013 Flood through a mailing that will include a property owner handbook with details on the program.

### Goals & Objectives

Removal of these properties will prevent future losses occurring and will also give property owners an opportunity to recoup a large part of their investment in property that has lost some, if not most, of its value due to damage.

## Human Services - Executive Director's Office 4550

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 413,722 | $ 455,148 | $ 625,789 |
| Supplies | $ 35,204 | $ 630,670 | $ 191,787 |
| Purchased Services | $ 338,259 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 19,974 | $ 0 | $ 0 |
| Other Expenditures | $ 891,100 | $ 0 | $ 0 |
| Transfers | $ 500,000 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,198,259** | **$ 1,085,818** | **$ 817,576** |
| **Full Time Equivalent Employees** | **4.50** | **4.50** | **5.50** |

### Organization Functions

Provides executive-level vision and oversight to agency operations as a whole. Includes communications and general community liaison activities, and represents department operations at its highest level.

### Goals & Objectives

Nurturing Community Integration: The foundation of a strong and supportive community safety net is a seamless and collaborative system of services that allows people to access what they need where they are, and to have the support to learn how they might live healthier, happier, and more productive lives.
•Strengthening the community safety net
•Integrating case management
•Creating a robust early childhood plan for Boulder County

Reinforcing the Pillars of Self-sufficiency: Individuals and families succeed in achieving their goals and supporting themselves when they are able to live stable lives free from unsettling crises. By strengthening the pillars of self-sufficiency for individuals and families, our community collectively becomes safer, healthier and thriving in the most rapid manner.

•Increasing access to health coverage
•Boosting educational and employment development and empowerment
•Expanding the housing continuum

Revolutionizing the DHHS Workforce and Infrastructure: As agents of change that promote family and individual well-being, DHHS staff need the tools, technology and support to be active, aware, and competent professionals, serving the community at each and every safety net access point. The DHHS worker of the future is skilled in evidence-based practices, has deep knowledge of data and outcomes, has the technological tools and financial resources to work within the community, and has ready access to all of the services that DHHS can offer that will most effectively support people's individual development and achievement of their goals.

•Developing a comprehensive, agile DHHS staffing structure and modern workforce
•Utilizing a strong data structure that informs our practice, and
•Developing a comprehensive, sustainable economic engine for DHHS and the Boulder County safety net

## Human Services - Administration 4555

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 3,817,761 | $ 4,027,871 | $ 4,175,640 |
| Supplies | $ 195,158 | $ 549,341 | $ 806,341 |
| Purchased Services | $ 190,437 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 7,332 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 3,579,510 | $ 0 |
| **TOTAL** | **$ 4,210,688** | **$ 8,156,722** | **$ 4,981,981** |
| **Full Time Equivalent Employees** | **58.30** | **60.50** | **60.50** |

### Organization Functions

Organization Functions
Business Operations & Systems Support: Focuses on alignment of administrative and technical divisions to enhance the Department's overall strategy. Much of this is being done through supporting program and financial services with detailed and improved data.

### Highlights

2014
- Deployment of HHS Connection, assisting staff see a snapshot of pertinent data for a client
- Mobile phone and laptop deployment along with universal docking stations in interview areas, HHS Data Warehouse

2015
- St. Vrain Building in Longmont will introduce new innovative technologies in collaboration with other Boulder County agencies
- Analytics Toolset: application reporting, distributed reporting, online dashboards and Tableau online analytics
- Client Engagement – client portal, communication resources for case information, online documents, alerts, tools, calendar tools
- Replacement of ETO (Efforts to Outcomes) database with a web-based case management platform integrating cross system searches, caseload tools, client service histories, referrals, case plans, and assessments

### Goals & Objectives

- Utilize a strong data structure that informs our practice: optimizing business workflows and processes; implementing new technology to improve operations and performance outcome for all programs.
- Develop a comprehensive, sustainable economic engine for DHHS and the Boulder County safety net.
- Provide budgetary and administrative oversight of office supply, equipment and computer related purchases for entire Human Services agency to support more thoughtful, efficient and fiscally sound purchasing practices.

## Human Services - Finance 4560

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,320,587 | $ 1,384,051 | $ 1,630,388 |
| Supplies | $ 145,981 | $ 1,026,544 | $ 1,296,069 |
| Purchased Services | $ 779,567 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 372,436 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,618,571** | **$ 2,410,595** | **$ 2,926,457** |
| **Full Time Equivalent Employees** | **15.75** | **17.00** | **19.00** |

### Organization Functions

Organization Functions
Finance: Focuses on the finance, accounting, and other fiscal responsibility functions of the department, including payroll, reporting, budgeting, and mid to long range strategic forecasting and planning.

### Goals & Objectives

- Oversee purchasing and contracting processes
- Develop and guide budget processes and tools to further planning and forecasting efforts
- Align program services and outcomes with detailed and improved budgetary and program data
- Evaluate and improve current processes to ensure excellent customer services, accountability and common practices throughout the department

## Human Services - Family & Children Services 4570

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 9,754,967 | $ 10,079,898 | $ 10,366,607 |
| Supplies | $ 430,312 | $ 2,367,173 | $ 2,398,448 |
| Purchased Services | $ 1,026,258 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 935,985 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 12,147,522** | **$ 12,447,071** | **$ 12,765,055** |
| **Full Time Equivalent Employees** | **133.06** | **132.81** | **142.31** |

### Organization Functions

Family & Children Services: Empowers families to achieve safety, permanence, and wellbeing for themselves and their children and vulnerable adults by providing services including:

- Safety: including investigating reports of neglect, abuse or exploitation of children and adults under the standards and requirements of Colorado law and referring families to appropriate treatment resources within the agency or with community partners.
- Placement – Reunification – Permanency: preventing out-of-home placement helping to stabilize the family. Placement of children out of the home when safety cannot be assure with the goal of reunification with family as soon as that is safely possible.
- Services: providing in-home, early intervention, prevention and family-driven services including Child Welfare, Foster Care & Adoption and Kinship Programs. Referrals to community agencies and providers as needed and appropriate.

### Goals & Objectives

- Enhance in-home, early intervention, prevention and family-driven services
- Advance our practice of Colorado's Differential Response Model including utilizing the Partnering for Safety approach.

## Human Services - Care Management 4575

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 550,277 |
| Supplies | $ 0 | $ 0 | $ 37,132 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 0** | **$ 587,409** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

Assists in consistent case coordination and practices and also manages services and resources for youth and families involved with IMPACT and other partner agencies.

### Goals & Objectives

Provide quality assurance and utilization management for child, youth and family services in order to provide the most cost effective services that provide the best possible outcomes.

## Human Services - Case Management & Community Outreach 4585

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 5,630,426 | $ 5,619,068 | $ 4,782,240 |
| Supplies | $ 194,877 | $ 12,196,133 | $ 15,165,727 |
| Purchased Services | $ 10,503,127 | $ 666,390 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 11,840 | $ 0 | $ 0 |
| Transfers | $ 1,600,000 | $ 0 | $ 0 |
| **TOTAL** | **$ 17,940,270** | **$ 18,481,591** | **$ 19,947,967** |
| **Full Time Equivalent Employees** | **72.50** | **79.50** | **63.50** |

### Organization Functions

Case Management & Community Outreach: Assists residents in transitioning to self-sufficiency by providing:

- Integrated Case Management & Community Programming to ensure coordinated and streamlined case management, housing continuum efforts and stewardship of Human Services Safety Net funding throughout Boulder County.
- Resident services/case management for those housed through Boulder County Housing Authority, including Family Self Sufficiency, Tenant Based Rental Assistance Programs and Senior Services coordination.
- Child Support Services including establishment, genetic testing, mediation, collection of financial support, reimbursement of public assistance resources, and case management to reduce barriers to payment.
- Health Coverage Access & Utilization including outreach and education to benefits-eligible, unenrolled individuals and families, as well as education on benefits utilization and linkages to medical homes.
- Housing and Financial Counseling for those who can benefit from 1:1 education and guidance on financial literacy, credit and debt analysis, homeownership, foreclosure prevention and rental education.
- PEAK Outreach Initiative providing statewide training and education on the PEAK on-line application tool for benefits, ensuring easeful access for consumers.
- Flood Recovery Case management to assist families impacted by the 2013 Floods with temporary rental assistance, home rehabilitation, and home access.

### Goals & Objectives

Reinforce the pillars of program integration and self-sufficiency by providing:

- Coordinated Case Management – case coordination and service linkage with HHS program participants to assist with goal setting and achievement related to education, job readiness, employment, life skills, parenting, mental health, flood recovery and other areas of daily living to ensure continued progress towards self-sufficiency.
- Access to Health Coverage – affordable health care and insurance.
- Financial Counseling and Education – for an end goal of financial stability.
- Expanded Housing Continuum and Flood Recovery– access to safe and stable housing.
- Financial Literacy and stability.

## Human Services - Community Support 4587

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 4,885,281 | $ 5,067,460 | $ 6,119,428 |
| Supplies | $ 108,484 | $ 3,486,189 | $ 3,166,481 |
| Purchased Services | $ 266,589 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 912,912 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 6,173,266** | **$ 8,553,649** | **$ 9,285,909** |
| **Full Time Equivalent Employees** | **77.00** | **77.55** | **89.55** |

### Organization Functions

Organization Functions
Community Support: Administers benefits eligibility, renewals and oversight for the following basic needs programs:

- Medicaid
- Food Assistance
- Financial assistance
- Child Care Assistance Program (CCAP)
- Aid to the Needy Disabled (AND)
- Old Age Pension (OAP)
- Long Term Care
- Colorado Works (Temporary Assistance for Needy Families, or TANF, and Work Supports)
- Investigations and Recovery
- Program Integrity (quality assurance and training)

### Goals & Objectives

Nurture community integration and promote self-sufficiency by:

- Strengthen our community safety net
- Integrating case management
- Expanding and improving the quality of early childhood care for Boulder County

Provide Program oversight by:

- Identifying program training needs
- Promoting accountability through case reviews
- Prevention, detection, prosecution and recovery of fraudulently obtained public assistance

## Human Services - IMPACT Program 4590

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 380,500 | $ 844,873 |
| Supplies | $ 0 | $ 809,415 | $ 1,673,886 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 1,189,915** | **$ 2,518,759** |
| **Full Time Equivalent Employees** | **0** | **0** | **10.35** |

**Organization Functions**

Provides support and leadership to Boulder County IMPACT, a partnership of non-profit and government agencies serving youth and families involved with juvenile justice, child welfare and /or mental health agencies.

**Goals & Objectives**

• Expand the assessment and case planning framework, including a strong emphasis on earlier identification of needs to prevent further systems involvement;
• Develop a sustainable process to incorporate research and shared philosophy into practice across partner agencies and disciplines;
• Implement an integrated data plan to develop and build program-specific outcome and fidelity measures across partnership programs.

## Developmental Disabilities Fund 4801

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 5,686,515 | $ 5,748,236 | $ 6,826,990 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 5,686,515** | **$ 5,748,236** | **$ 6,826,990** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This fund provides funding for developmentally disabled persons. The major recipient is Imagine! This organization provides various services to the developmentally disabled, such as infant stimulation for handicapped children between ages birth and three years of age, at Longmont and Lafayette complexes; preschool services three to five years in Boulder through the Developmental Disabilities Center, in Longmont through the St. Vrain Early Intervention program; adult vocational services in the form of pre-vocational training primarily at the Developmental Disabilities Center, supported employment offered by the Developmental Disabilities Center and Boulder County Enterprises, and competitive employment also offered by both; residential services which consists of group homes; behavior problem counseling and training; and case management to coordinate services available.
A small pool was established within this fund to disburse money to other agencies that provide services to developmentally disabled persons. This pool increases in proportion to the growth in assessed property valuation. The pool recipients are: Association for Community Living, 47.5%; Boulder Parks and Recreation Foundation, 7.5%; and Imagine!, 45% of the pool. The property tax levy for this fund is 1.0 mills, which is the maximum allowed by state statute.

## Grants Fund — 5000

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 12,000,000 | $ 12,000,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 16,83,871 | $ 0 | $ 0 |
| Transfers | $ 7,843 | $ 0 | $ 0 |
| **TOTAL** | **$ 16,840,714** | **$ 12,000,000** | **$ 12,000,000** |
| **Full Time Equivalent Employees** | **60.77** | **66.36** | **68.97** |

**Organization Functions**

This is a pass-through fund, with revenues from grantors (primarily the Federal and State governments) being expended for grant -funded programs. An example of one of these programs is Head Start, which is funded primarily from a Federal grant. For budgeting purposes expenditures equal revenues.

## Workforce Boulder County Fund — 5901

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 3,325,160 | $ 5,525,100 | $ 5,491,993 |
| Supplies | $ 1,591,552 | $ 0 | $ 0 |
| Purchased Services | $ 531,133 | $ 507,831 | $ 508,007 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| TOTAL | $ 5,447,845 | $ 6,032,931 | $ 6,000,000 |
| Full Time Equivalent Employees | 45.00 | 48.00 | 48.00 |

Organization Functions

Workforce Boulder County provides comprehensive employment and training services to job seekers and works with businesses to find qualified employees to fill their job vacancies. Services include individual counseling, career exploration, workshops, job placement assistance.

Goals & Objectives

Provide job readiness, employment services, education, and support to increase independence and self-sufficiency by providing comprehensive employment services to job seekers, identify barriers to employment, identify employment opportunities and assist individual in obtaining employment.

## Health & Human Services Fund - Administration 5950

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 363 | $ 2,000 | $ 2,000 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 112,660 | $ 0 |
| **TOTAL** | **$ 363** | **$ 114,660** | **$ 2,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding.

## Health & Human Services Fund - Mental Health Partners 5951

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 1,899,629 | $ 1,899,629 | $ 2,012,289 |
| **TOTAL** | **$ 1,899,629** | **$ 1,899,629** | **$ 2,012,289** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to the Mental Health Center.

## Health & Human Services Fund - Public Health 5952

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 297,647 | $ 184,987 | $ 229,735 |
| **TOTAL** | **$ 297,647** | **$ 184,987** | **$ 229,735** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Boulder County Public Health.

## Health & Human Services - Social Services 5953

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 1,412,286 | $ 1,412,286 | $ 1,412,286 |
| **TOTAL** | **$ 1,412,286** | **$ 1,412,286** | **$ 1,412,286** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Social Services.

## Health & Human Services Fund - Workforce 5954

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 29,468 | $ 29,468 |
| Transfers | $ 29,468 | $ 0 | $ 0 |
| **TOTAL** | **$ 29,468** | **$ 29,468** | **$ 29,468** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

To provide employment and training services for individuals who need additional assistance (e.g. youth, long term unemployed, TANF eligible, dislocated worker and other hard-to-service populations). Services include career exploration, job search workshops, career development labs, individual counseling, training, and job placement.

**Goals & Objectives**

Provide job readiness, employment services, education, and support to increase independence and self-sufficiency by providing comprehensive employment services to job seekers, identify barriers to employment, identify employment opportunities and assist individual in obtaining employment.

## Health & Human Services Fund - DA Juvenile Diversion 5965

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 103,957 | $ 108,375 | $ 107,559 |
| Supplies | $ 0 | $ 2,500 | $ 2,500 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 103,957** | **$ 110,875** | **$ 110,059** |
| **Full Time Equivalent Employees** | **1.60** | **1.60** | **1.60** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to the District Attorney's office for Juvenile Diversion.

## Health & Human Services Fund- CJS Juvenile Diversion 5966

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 60,464 | $ 62,043 | $ 63,400 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 60,464** | **$ 62,043** | **$ 63,400** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Community Justice for Juvenile Diversion programs.

## Health & Human Services Fund - Area Agency on Aging 5967

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 113,878 | $ 119,946 | $ 124,606 |
| Supplies | $ 3,002 | $ 10,350 | $ 10,350 |
| Purchased Services | $ 2,436 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 4,912 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 124,228** | **$ 130,296** | **$ 134,956** |
| **Full Time Equivalent Employees** | **1.75** | **1.75** | **1.75** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Boulder County Aging Services.

## Health & Human Services Fund - Via Mobility 5968

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 131,300 | $ 131,300 |
| Transfers | $ 131,300 | $ 0 | $ 0 |
| **TOTAL** | **$ 131,300** | **$ 131,300** | **$ 131,300** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Approved in November of 2002, the Health and Human Services Fund generates an additional 0.5 mills of Property Tax to fund Human Services agencies that have suffered cutbacks as a result of decreased state funding. This cost center pays to Community Services for related programs operated by Via Mobility.

## Worthy Cause Tax 3 — 6220

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 2,856,545 | $ 3,318,315 | $ 3,004,759 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,856,545** | **$ 3,318,315** | **$ 3,004,759** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

In November of 2008, voters approved the continuance of the Worthy Cause .05% sales tax for a further 10 year period through 2018. All of the revenues received from the tax in each year, together with any interest earned, may be spent as a voter approved exemption from TABOR limits. Non-profits are selected to recieve the Worthy Cause amounts based on the merits of the capital expenditures they propose, and a legal deed of trust ensures that the funds are applied to a program that fulfills the voters' intents.

| 2016 Worthy Cause Pool Fund Awards | | |
|---|---|---|
| **Agency** | **Amount** | **Purpose** |
| Attention Homes | 500,000 | Development of housing for homeless youth in Boulder |
| Blue Sky Bridge | 50,000 | Remodel at 2616 Iris Hollow Place |
| Boulder Shelter for the Homeless | 100,000 | Increase Photo Voltaic capacity |
| Clinica Campesina | 500,000 | New health clinic facility in Lafayette |
| Community Cycles | 50,000 | Purchase new building in S'PARK/Boulder Junction |
| Emergency Family Asssisstance Association | 51,000 | Remodel and rehab of three housing sites throughout Boulder County |
| The Family Learning Center | 60,000 | Completion of remodel of existing facility in Boulder |
| I Have a Dream Foundation | 100,000 | Purchase and building recovation at 5390 Manhattan Circle, Boulder |
| Intercambio de Comunidades | 50,000 | Debt retirement on new Longmont facility |
| Safehouse Progressive Alliance for Nonviolence | 50,000 | Capital improvements to Outreach Center in Boulder |
| TRU Community Care | 300,000 | New construction of aging services day facility in Lafayette |
| Wild Plum Center | 250,000 | Purchase of and renovations to child care center in Longmont |
| **Total** | **$2,061,000** | |

## Human Services Safety Net Fund — G019

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 15,376 | $ 15,376 |
| Transfers | $ 5,151,651 | $ 5,136,275 | $ 6,118,133 |
| **TOTAL** | **$ 5,151,651** | **$ 5,151,651** | **$ 6,133,509** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

With the passage of County Issue 1A in the November 2010 election, the Human Services Safety Net fund was set up. The temporary tax was extended by voters in the 2014 election for an additional 15 years. The fund collects the authorized property tax of 0.9 mills that is estimated to be $6.1 million in revenue for 2016.

The revenue shall be used to backfill deficiencies in State funding for County human service programs and for contracts with non-profit agencies maintaining a safety net for families and children. Eligible expenses in the Human Services Department will be billed to this fund for reimbursement.

| 2016 Human Services Safety Net Fund Non-Profit Awards | |
|---|---|
| **Agency** | **Amount** |
| Boulder Outreach for Homeless Overflow | 120,000 |
| Boulder Shelter for the Homeless | 140,000 |
| Bridge House | 30,000 |
| City of Boulder | 170,000 |
| City of Longmont | 195,605 |
| Early Childhood Council of Boulder County | 160,000 |
| Emergency Family Assistance Association | 103,500 |
| Mental Health Partners - community based | 399,132 |
| Outreach United Resource Center, Inc. | 95,000 |
| Safehouse Progressive Alliance for Nonviolence | 85,000 |
| Safe Shelter of St. Vrain Valley | 45,000 |
| Sister Carmen Community Center, Inc. | 337,482 |
| **Total** | **1,880,719** |

## Housing & Human Services - Non-profit Grants 1401

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 15,000 | $ 295,065 | $ 0 |
| Transfers | $ 3,106,952 | $ 3,106,952 | $ 3,137,102 |
| **TOTAL** | **$ 3,121,952** | **$ 3,402,017** | **$ 3,137,102** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The Board of County Commissioners fund Colorado nonprofit organizations that offer emergency aid or address the broad goal areas of the Boulder County Human Services Strategic Plan which are: meeting basic needs of food and shelter; improving access to health care; promoting economic well-being and self-sufficiency; and community safety.

As of early 2014, the majority of the funds budgeted in this cost center are transferred to the Social Services Fund (012) on an annual basis and the related contracts are managed by Housing & Human Services (HHS) staff. This allows HHS to leverage other funding sources and to monitor outcomes and performance measurements for each agency.

### Highlights

Descriptions of the individual Non-Profit agencies can be found at the end of the Health & Welfare/Economic Development section.

| Housing & Human Services Contracts | | | |
|---|---|---|---|
| **Agency** | **2014 Actuals** | **2015 Budget** | **2016 Budget** |
| | | | |
| Acorn School | 25,000 | 25,000 | 25,000 |
| Agape Family Services | - | 10,000 | 10,000 |
| Aspen Grove Preschool | - | 10,000 | 10,000 |
| Attention, Inc | 45,320 | 45,320 | 45,320 |
| Blue Sky Bridge | 32,960 | 32,960 | 32,960 |
| Boulder County Aids Project | 61,800 | 61,800 | 61,800 |
| Boulder Day Nursery Association | 37,080 | 37,080 | 37,080 |
| Boulder Food Rescue | - | 5,000 | - |
| Boulder Institute for Psychotherapy and Research | 19,500 | 15,000 | 15,000 |
| Boulder Outreach for Homeless Overflow (BOHO) | 10,000 | 10,000 | 10,000 |
| Boulder Shelter for the Homeless | 200,000 | 200,000 | 200,000 |
| Boulder Valley Women's Health | 207,000 | 207,000 | 207,000 |
| Bridge House | 20,000 | 20,000 | 20,000 |
| Center For People With Disabilities | 181,023 | 181,023 | 181,023 |
| Children First of the Rockies | 70,994 | 70,994 | 70,994 |
| Children's House Preschool | 12,500 | 12,500 | 12,500 |
| Clinica Campesina | 587,860 | 587,860 | 587,860 |
| Community Food Share | 74,160 | 74,160 | 74,160 |
| Dental Aid | 186,574 | 186,574 | 186,574 |
| Early Childhood Council of Boulder County (ECCBC) | 80,000 | 80,000 | 80,000 |
| Emergency Family Assistance Association (EFAA) | 125,000 | 125,000 | 125,000 |
| Homeless Outreach Providing Encouragement (HOPE) | - | 5,150 | 5,150 |
| Inn Between of Longmont | 75,000 | 75,000 | 75,000 |
| Lyons Emergency Assistance Fund | - | 10,000 | 10,000 |
| Mother House | 10,000 | 10,000 | 10,000 |
| OUR Center | 160,000 | 160,000 | 160,000 |
| Project YES | - | 30,000 | - |
| Safe Shelter of St. Vrain Valley | 100,940 | 100,940 | 100,940 |
| Safehouse Progressive Alliance for Nonviolence (SPAN) | 154,500 | 154,500 | 154,500 |
| Salud Family Health Center | 244,625 | 244,625 | 244,625 |
| Sister Carmen Community Center | 66,141 | 65,000 | 65,000 |
| TLC Learning Center | 50,000 | 50,000 | 50,000 |
| Voices for Children | 31,390 | 31,930 | 31,930 |
| Wild Plum Center | 63,036 | 63,036 | 63,036 |
| YWCA of Boulder County | 164,650 | 159,650 | 159,650 |
| Holiday Food Pantry | - | - | 15,000 |
| **TOTAL NON-PROFITS (NON-COUNTY)** | **3,097,053** | **3,157,102** | **3,137,102** |

## Community Services - Non-profit Grants 2271

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 1,405,089 | $ 1,415,089 | $ 1,399,939 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,405,089** | **$ 1,415,089** | **$ 1,399,939** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The Board of County Commissioners fund Colorado nonprofit organizations that offer emergency aid or address the broad goal areas of the Boulder County Human Services Strategic Plan which are: meeting basic needs of food and shelter; improving access to health care; promoting economic well-being and self-sufficiency; and community safety.

**Highlights**

Descriptions of the individual Non-Profit agencies can be found at the end of the Health & Welfare/Economic Development section.

| Community Services Contracts | | | |
|---|---|---|---|
| **Agency** | **2014 Actuals** | **2015 Budget** | **2016 Budget** |
| Agape Family Services | 10,000 | - | - |
| Allenspark Community Cultures Council | - | 10,000 | - |
| Alternatives For Youth | 66,950 | 66,950 | 66,950 |
| Audio Information Network | 5,000 | - | - |
| Big Brothers Big Sisters of Colorado | 9,500 | 9,500 | 9,500 |
| Boulder County RSVP Board, Inc. | 72,100 | 72,100 | 72,100 |
| Boulder Food Rescue | - | - | 5,000 |
| Boulder Housing Coalition | 5,000 | - | - |
| Bridge to Justice | - | - | 10,000 |
| Circle of Care | 10,000 | - | - |
| Colorado Legal Services | 55,000 | 55,000 | 55,000 |
| Community Action Development Corp | - | 11,265 | 10,000 |
| Ed & Ruth Lehman YMCA | 10,000 | 10,000 | - |
| El Centro Amistad | 40,000 | 40,000 | 40,000 |
| El Comite de Longmont | 75,190 | 75,190 | 75,190 |
| Family Learning Center | 42,616 | 42,616 | 42,616 |
| FOCUS (Offender Re-Entry Mentoring Program) | 25,750 | 25,750 | 25,750 |
| Foothills United Way | 84,000 | 84,000 | 84,000 |
| Growing Gardens of Boulder County | - | 10,000 | 10,000 |
| Homeless Outreach Providing Encouragement (HOPE) | 5,150 | - | - |
| I Have a Dream Foundation | 11,040 | 11,040 | 30,500 |
| Immigrant Legal Center of Boulder County | 58,000 | 58,000 | 58,000 |
| Intercambio Des Comunidades | 61,800 | 61,800 | 61,800 |
| Longmont Community Justice Partnership | 20,600 | - | - |
| Longmont Meals on Wheels | 15,450 | 15,450 | 20,000 |
| Lyons Golden Gang | 7,725 | 7,725 | 7,725 |
| Meals on Wheels - Boulder | 15,450 | 15,450 | 20,000 |
| Meals on Wheels - Coal Creek | 15,000 | 15,000 | 17,500 |
| Nederland Area Seniors | - | 5,000 | 7,595 |
| OUT Boulder (Boulder Pride) | 15,000 | 15,000 | 15,000 |
| Project YES | 30,000 | - | 30,000 |
| Rocky Mountain Legal Center | | | 10,000 |
| Teens, Inc. | 32,445 | 40,113 | 45,113 |
| Thistle Community Housing | 50,000 | - | - |
| Tru Community Care | 25,750 | 25,750 | 25,750 |
| Via Mobility Services | 278,873 | 278,873 | 293,550 |
| YMCA of Boulder Valley | 10,000 | 10,000 | 20,000 |
| YWCA of Boulder County | 10,400 | - | - |
| Capacity Building Pool | 100,000 | 100,000 | 100,000 |
| **TOTAL NON-PROFITS (NON-COUNTY)** | **1,273,789** | **1,171,572** | **1,268,639** |

## BOULDER COUNTY NON-PROFIT AGENCY DESCRIPTIONS

The following list of non-profit agencies receives funding from Boulder County. Their services are available to the residents of Boulder County. These services coordinate with and supplement the numerous services provided by Boulder County Community Services Department, Boulder County Housing and Human Services, Boulder County Public Health Department, and the Boulder County Sheriff's Department.

**ACORN SCHOOL -** 2845 Wilderness Place, Boulder, CO 80301
Provides high quality, accessible, early care and education programs and advocates for higher standards in the field of early childhood education.

**AGAPE FAMILY SERVICES** - 10667 Parkridge Ave, Longmont, CO 80504
Provides emergency overnight shelter for the homeless during unsafe weather conditions and assists in connecting vulnerable clients to basic needs.

**ALTERNATIVES FOR YOUTH -** 24 9th Avenue, Longmont, CO 80501.
Provides early intervention and alternatives to suspension to 12-17 year olds at risk of substance abuse.

**ASPEN GROVE PRESCHOOL** – P.O. Box 1743, Nederland, CO 80466
Provide year-round early childhood education and support to low-income, at-risk, and special needs families in Nederland.

**ATTENTION, INC.** – 1443 Spruce St., Boulder, CO 80302
Provides safe shelter and support services for youth.

**BIG BROTHERS BIG SISTERS OF COLORADO** - 1391 N. Speer Blvd., Ste. 450, Denver, 80204.
Provides support and direction to boys and girls eight years to fifteen years through a one-on-one mentoring relationship with an adult volunteer or through group experiences.

**BLUE SKY BRIDGE -** 2617 Iris Hollow Place, Boulder, CO 80304
Provides child and family advocacy programs for the victims of child abuse.

**BOULDER COUNTY AIDS PROJECT -** 2118 14th St., Boulder, CO 80302.
Serves people in Boulder County who are infected with human immunodeficiency virus through support, education and advocacy and provides an AIDS resource, information, and outreach center.

**BOULDER COUNTY FAIR** - 9595 Nelson Road, Longmont, CO 80501
Provides a resource to the community that celebrates both rural and urban heritage while cultivating an innovative future through education and leadership.

**COLORADO LEGAL SERVICES -** 315 W. South Boulder Road, Suite #205, Louisville 80027
Provides legal services to low-income persons by counseling and education, representation in civil actions or special proceedings.

**BOULDER DAY NURSERY -** 1518 Spruce Street, Boulder, CO 80302
Provides quality developmentally appropriate day care primarily for children of low income working parents in the greater Boulder community.

**BOULDER INSTITUTE FOR PSYCHOTHERAPY AND RESEARCH -** 1240 Pine Street, Boulder, CO 80302
Provides low or reduced fee mental health services (including assessment, testing, and consultation) to a diverse population of adults, children, adolescents and families.

**BOULDER OUTREACH FOR HOMELESS OVERFLOW –** P.O. Box 1393, Boulder, CO 80306
Provides consistent safe, dry, and warm places in the facilities of faith communities for our homeless population to sleep when conditions outside are cold; initiates and/or to maintains basic services that are otherwise unmet for Boulder's homeless residents.

**BOULDER SHELTER FOR THE HOMELESS -** 4869 North Broadway, Boulder, CO 80304
Provides shelter, food, counseling, and job referrals to homeless people.

**OTHER BOULDER SHELTERING PROGRAMS:**

HOUSING FIRST PROGRAM - Provides permanent supportive housing to chronically homeless individuals and families in Boulder;

TRANSITION PROGRAM – Provides supportive services to homeless adults seeking employment and independent housing

TRANSITIONAL HOUSING PROGRAM - Provides transitional housing to residents of Boulder County preparing to leave emergency homeless shelters.

BOULDER COUNTY CARES PROGRAM - Provides basic life-sustaining supplies each night of the week to all people of Boulder County that are at risk because of living on the street without shelter and provides transportation and referrals to appropriate services and agencies.

**BOULDER VALLEY WOMEN'S HEALTH CENTER -** 2855 Valmont, Boulder, CO 80301
Provides affordable medical care to low-income women residing in Boulder County.

**BRIDGE HOUSE (formerly Carriage House)** – P.O. Box 626, Boulder, CO 80306
Offers unique services to homeless adults in Boulder, including transition assistance and daytime services designed to resolve their multifaceted issues.

**CENTER FOR PEOPLE WITH DISABILITIES** – 1675 Range St., Boulder, CO 80301
Provides employment services, personal care services, and comprehensive independent living services so that disabled people can reach their maximum potential.

**CHILDREN FIRST OF THE ROCKIES (formerly St. Vrain Family Center)**
Improves the quality of life for new parents and their young children by providing education and encouragement in a supportive setting and raises the community's awareness of their role and responsibility in the prevention of child abuse and neglect.

**CHILDREN'S HOUSE PRESCHOOL -** 3370 Iris Walk Ct, Boulder, CO 80304
Provides a culturally sensitive, enriching early childhood environment with the activities, equipment and leadership to prepare children for success in school and in the community

**CLINICA CAMPESINA** - 1345 Plaza Court North, 1A, Lafayette, CO 80026
Provides health services, with an emphasis on preventative health care, to Southeast Boulder County residents who are without other health resources.

**COAL CREEK MEALS ON WHEELS –** 1255 Centaur Village Dr., Lafayette, CO 80026
Provides hot noon-time meals, Monday through Friday, to seniors and shut-ins in Lafayette, Louisville, Erie and Superior. On Fridays, frozen meals for the weekend are also delivered.

**COMMUNITY ACTION DEVELOPMENT CORP. –** P.O. Box 471, Boulder, CO 80306
Provides support for individuals and families moving toward self-sufficiency and engages people of color and low-income residents in community leadership positions.

**COMMUNITY FOOD SHARE** – 650 S. Taylor Avenue, Louisville, CO 80027
Solicits surplus food items at little or no cost from grocers and manufacturers, and distributes them to other non-profit agencies in Boulder County for the purpose of assisting County residents in need of food.

**DENTAL AID, INC. -** Table Mesa Dental Center, 877 W. South Boulder Road, Louisville, CO 80027.
Provides dental health services to Boulder County residents who are without other dental health resources.

**EARLY CHILDHOOD COUNCIL –** 1285 Cimarron Drive, Suite 201, Lafayette, CO 80026
Designing and implementing a system of early childhood programs which ensures kindergarten readiness.

**EL CENTRO AMISTAD –** 2222 14th Street, Boulder, CO 80302
Promotes human development, social justice, health, education, and overall well-being for Latino youth and families, particularly immigrant families.

**EL COMITE DE LONGMONT -** 455 Kimbark St., Longmont, CO 80501
Acts as a negotiating body for concerns brought forth by the Hispanic community. Seeks to improve the social, educational and economic status of all Hispanics in the community.

**EMERGENCY FAMILY ASSISTANCE ASSOCIATION -** 1575 Yarmouth Ave. Boulder, CO 80304
Assists in the basic material needs and promotes financial stability or self-sufficiency for Boulder County residents, primarily families with children, whose needs cannot adequately be met through other means.

**FAMILY LEARNING CENTER** - 3164 34th Street, Boulder, CO 80301
Provides educational, psychological and community support services to low income, minority and non-English speaking members of Boulder County.

**FOCUS OFFENDER RE-ENTRY MENTORING PROGRAM** - 4705 Baseline Road, Boulder, CO 80303
An inmate and probationer reentry mentoring program that provides a consistent reference point, concern, encouragement, companionship, and practical assistance in identifying resources for basic needs.

**FOOTHILLS UNITED WAY - VOLUNTEER CONNECTION AND PIE PROGRAM** - 1285 Cimarron Drive, Suite 101, Lafayette, CO 80026
Volunteer Connection serves as a volunteer bank linking volunteers to government and non-profit volunteer opportunities. The PIE Program provides tools to empower low-income residents to save and build assets to strengthen their economic stability through home ownership, starting a business, or continuing their education.

**GROWING GARDENS** – P.O. Box 1066, Boulder, CO 80306
Increases food security and access to local, fresh, nutritious food through urban agriculture education.

**H.O.P.E.** – P.O. Box 756, Longmont, CO 80502
Provides emergency street outreach for the unsheltered homeless in Longmont and offers transitional housing and supportive follow-through services to those who are ready to move off the streets towards self-sufficiency.

**I HAVE A DREAM FOUNDATION** – 3012 Sterling Circle, Ste. 200, Boulder, 80301
Promotes and facilitates scholastic and social success and self-sufficiency for economically disadvantaged and potentially at-risk children.

**IMMIGRANT LEGAL CENTER** – 948 North Street, Suite #8, Boulder, CO 80304
Provides the immigrant community reliable legal services and educates the immigrant population about U.S. law and the general population about the legal difficulties encountered by immigrants in this country. The ILC helps low income immigrant families from many races and cultures find economic self-sufficiency and successfully integrate into the community by providing low-cost, accessible and licensed legal services.

**INN BETWEEN OF LONGMONT -** 250 Kimbark Street, Longmont, CO 80501
Addresses the needs of homeless families and acute situations such as loss of employment, teen pregnancy and medical crises.

**INTERCAMBIO DES COMUNIDADES -** 4735 Walnut St Suite B, Boulder, CO 80301
Provides opportunities for reducing language and cultural barriers for Latino immigrants and their community.

**LONGMONT MEALS ON WHEELS –** 910 Longs Peak Ave., Longmont, CO 80501
Serves primarily frail elderly folks in Longmont and northeastern Boulder County, who are struggling to remain independent by promoting client health through good nutrition and social interaction.

**LYONS EMERGENCY ASSISTANCE FUND** – 350 Main Street, P.O. Box 44, Lyons, CO 80540
Assists Lyons residents in recovering from the flood and provides supplemental basic needs and homelessness prevention services.

**LYONS GOLDEN GANG -** P.O. Box 1091, Lyons, CO 80540-1091
Provides hot meals to individuals with disabilities and/or 50 years of age or older within the greater Lyons area.

**MEALS ON WHEELS – BOULDER –** 909 Arapahoe, Ste. 121, Boulder, CO 80302
Provides meals to clients in Boulder, this includes the elderly, handicapped, those restricted to their homes and those who are convalescing – to help maintain or restore health and to foster continued independent living.

**MOTHER HOUSE** - P.O. Box 19589, Boulder, CO 80308
Provides a safe haven for pregnant women who are at risk and is committed to protecting their unborn children, providing a nurturing and loving home, and encouraging them to build the confidence and the skills necessary for a successful future.

**NEDERLAND AREA SENIORS** – P.O. Box 188, Nederland, CO 80466
Provides hot nutritious meals twice a week at a congregate meal site, delivers meals to those that are homebound and offers social and educational programs for seniors in the mountains of western Boulder County.

**O.U.R. CENTER** – 303 Atwood St., Longmont, CO 80501
Provides infant/toddler care for low to moderate-income families on a sliding scale fee basis and provides emergency assistance to residents of Boulder County who are in need, without discrimination.

**OUT BOULDER (Boulder Pride) -** 2132 14th Street, Boulder, CO 80302
Provides safe environments for self-expression and advocacy for social justice.

**PROJECT YES –** P.O. Box 93, Lafayette, CO 80026
Provides leadership opportunities for young people through the arts and service learning to Lafayette youth.

**SAFE SHELTER OF ST. VRAIN VALLEY -** P.O. Box 231, Longmont, CO 80502-0231.
Provides counseling and safe emergency shelter for women and their children in the County who are victims of abuse or domestic violence.

**SAFEHOUSE PROGRESSIVE ALLIANCE FOR NON-VIOLENCE -** 835 North Street, Boulder, CO 80304.
Provides safe shelter and counseling to battered women and their children.

**SALUD FAMILY HEALTH CENERS -** 1115 Second Street, Ft. Lupton, CO 80621
Provides health services with an emphasis on preventative health care to Boulder County residents who are without health resources.

**SISTER CARMEN COMMUNITY CENTER** - 655 Aspen Ridge Drive, Lafayette, 80026
Provides emergency assistance to residents of East Boulder County who are in need, without discrimination.

**TEENS, INC.** - Town of Nederland Teen Center, Town Hall, P.O. Box 1070, Nederland, CO 80446
Provides leadership, educational, social and recreational resources for the youth of Nederland.

**TLC LEARNING CENTER -** 611 Korte Parkway, Longmont, CO 80501
Provides accredited preschool that meets the needs of all learners and promotes school readiness as well as on- and off-site therapeutic services, including occupational, physical and speech therapy for children birth to age 12.

**TRU COMMUNITY CARE -** 2594 Trailridge Dr. E Ste. A, Lafayette, CO 80026
Provides palliative, supportive and holistic care for persons who are dying and their families; provides Boulder County residents with information on death, dying, and grief, terminal care and related fields; and, by serving as a community resource, provides skills and expertise to County residents in an effort to prevent unnecessary and exaggerated ill effects from death and grief.

**VIA MOBILITY SERVICES –** 2855 North 63rd Street, Boulder, CO 80301
Provides wheelchair accessible, door to door driver assisted transportation for elderly, disabled, low-income or other Boulder County residents with special transportation needs

**VOICES FOR CHILDREN –** 2305 Canyon Blvd., #101, Boulder CO 80302
Ensures that the best interests of abused and neglected children involved in Boulder County Juvenile Court cases are represented. Court appointed special advocates work with attorneys on behalf of the children.

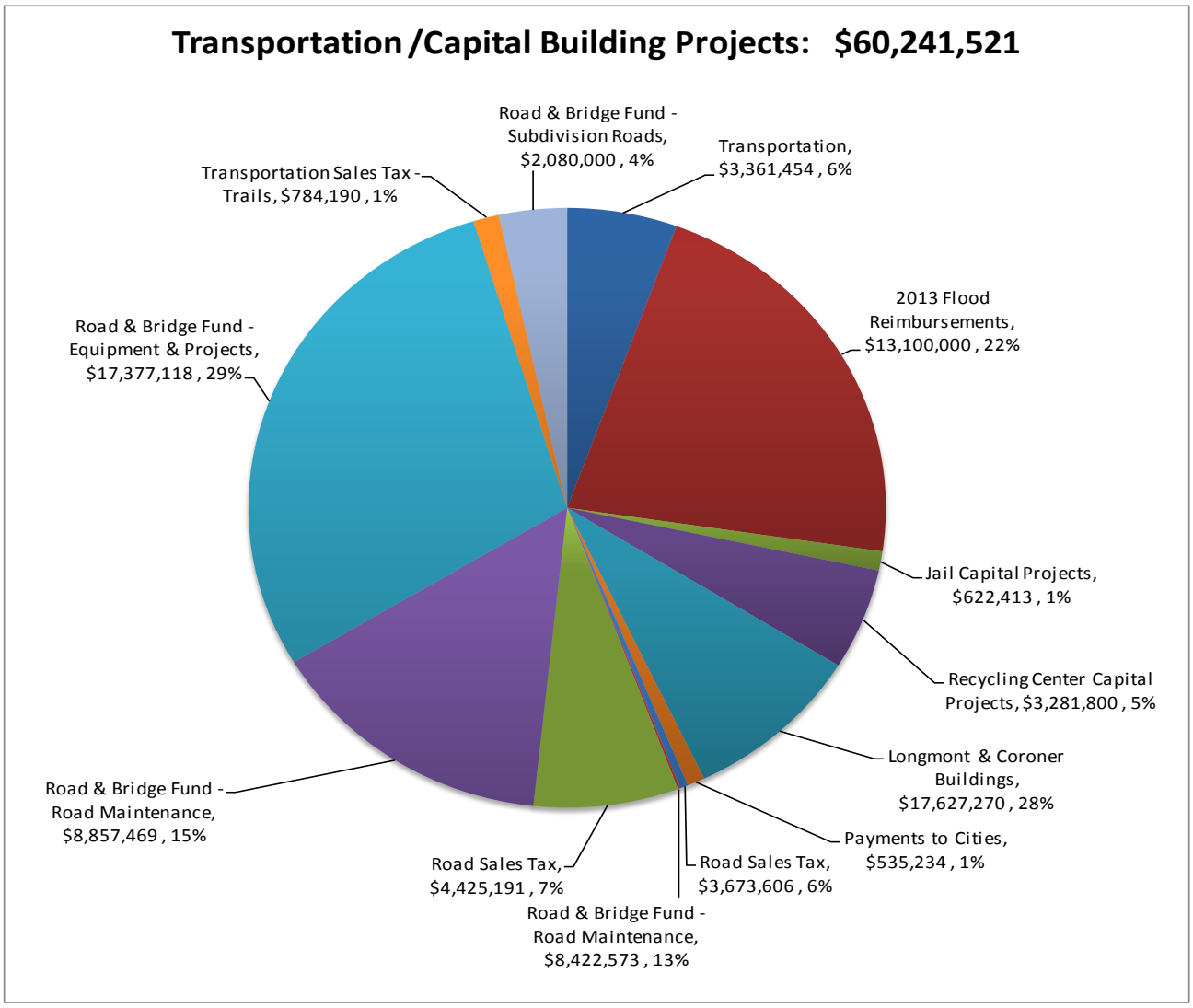
**WILD PLUM CENTER** - 82 21st Avenue, Suite B, Longmont, CO 80501
Provides educational and health related services to low-income children and their families living in the City of Longmont.

**YMCA OF BOULDER VALLEY -** 2800 Dagny Way, Lafayette, CO 80026
Provides programs that support youth development, healthy living, and social responsibility and addresses other health and wellness needs within the Boulder Valley community.

**YWCA OF BOULDER -** 2222 14th St., Boulder, CO 80302.
Provides women with counseling and networking services related to career and employment opportunities. Also, provides emergency child care services and assistance to minority and low-income female residents and dislocated workers, single female heads-of-household and women in transition in Boulder County.

# Transportation/Capital Building Projects

Includes all expenditures for the agencies whose purpose is to provide for the construction and maintenance of public buildings, roadways, walkways, transit and bikeways, bridges and storm drainage. Services in this category are provided by the Transportation Department, Road and Bridge Fund, the Building Services Division, and the Transportation Sales Tax. Includes intergovernmental expenditures for payments to cities for road improvements.



## Flood Recovery Reimbursements 1316

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 28,879,443 | $ 9,663,890 | $ 13,100,000 |
| **TOTAL** | **$ 28,879,443** | **$ 9,663,890** | **$ 13,100,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This organization receives reimbursements from State and Federal sources (FEMA, FHWA, State of Colorado) for expenses incurred as a result of response and recovery efforts after the 2013 flood. Reimbursements are a result of a significant effort by county staff, many of them with limited term employment that were hired for expressly this purpose. Federal reimbursements are largely at a rate of 75% of eligible expenditures, with the State of Colorado providing one-half of the remaining 25%.

**Goals & Objectives**

The strategy in 2016 is to spend the flood reimbursements from FEMA, FHWA, State of Colorado and others to continue the ongoing repair and recovery work. Road and Bridge reconstruction is the largest single cost of flood recovery and the Adopted Budget of $13.1 million is limited to the first six months of anticipated flood recovery expenditures in the Road and Bridge Fund. The intent is to have a mid-year budget adjustment to fund the remaining portion of 2016 expenditures when more is known regarding the schedule of actual work.

## Transportation - Admin, Planning & Engineering Division 3111

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 2,389,822 | $ 2,919,327 | $ 3,115,553 |
| Supplies | $ 19,758 | $ 74,110 | $ 54,110 |
| Purchased Services | $ 4,296,958 | $ 823,744 | $ 13,599 |
| Capital Purchases/Fixed Assets | $ 7,572 | $ 0 | $ 0 |
| Other Expenditures | $ 25,000 | $ 0 | $ 0 |
| Transfers | $ 1,270,766 | $ 0 | $ 0 |
| **TOTAL** | **$ 8,009,876** | **$ 3,817,181** | **$ 3,183,262** |
| **Full Time Equivalent Employees** | **31.00** | **39.00** | **40.75** |

**Organization Functions**

Functions of the Transportation Administration, Planning, Multimodal and Engineering Division include planning, designing, constructing and maintaining a capital improvement plan, annual State Highway recommendations, transportation system monitoring, updating County maps, traffic engineering, traffic safety, monitoring of pavement markings, inventory of railroad crossings, sign replacement, review land development engineering plans, road access permit program, road standards and policies, storm drainage criteria, inspecting permits for utility construction, special event permitings, right-of-way for road and bridge projects and developing long range transportation plans.

**Goals & Objectives**

To provide the best in public service by planning and engineering high-quality transportation infrastructure and coordinating efforts with the public to ensure a safe and reliable transportation system.

## Transportation - Alternative Modes 3121

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 2,853 | $ 54,781 | $ 54,781 |
| Purchased Services | $ 139,588 | $ 123,411 | $ 123,411 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 33,681 | $ 0 | $ 0 |
| **TOTAL** | **$ 176,122** | **$ 178,192** | **$ 178,192** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The Alternative Modes/Multimodal Division oversees the planning, promotion, maintenance and outreach for alternative modes facilities and programs, including walking, cycling and transit. It funds four programs: the Regional Trails Program; the Regional Transit Plan; the Boulder County Bikeways Program, and Employee Transportation Coordination (ETC).

**Goals & Objectives**

1. Improve facilities for bicycles, transit, and trail users to enable the use of alternative modes in the County;
2. Provide information on using alternative transportation modes to educate county residents and visitors about alternative modes available to them and to make everything accessible and easy to use; and
3. Coordinate employee transportation for Boulder County employees to: reduce the need for on-site parking; mitigate; reduce harmful emissions from motor vehicles; reduce wear on county roads; and reduce single-occupancy vehicles traveling through the area.

## Transportation - Sales Tax 2001 Trails 3141

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 75,034 | $ 78,396 |
| Supplies | $ 2,521 | $ 0 | $ 0 |
| Purchased Services | $ 71,396 | $ 3,180,859 | $ 705,794 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 73,917** | **$ 3,255,893** | **$ 784,190** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

**Organization Functions**

This Organization funds the planning, design, property acquisition and construction of regional trails as identified in the list of Transportation Sales Tax Projects passed by voters in the 2001 Transportation election: as prioritized through the regional trails process in 2003; and, as listed in the Transportation Sales Tax extension passed by voters in 2007.

**Goals & Objectives**

To implement the Boulder County Regional Trails Program, consistent with the Boulder County Comprehensive Plan as identified in the 2003 Regional Trails prioritization process and the 2007 Sales Tax Extension passed by the voters.

## Road & Bridge - Road Projects G010

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 117,183 | $ 274,147 | $ 364,831 |
| Supplies | $ 84,330 | $ 40,690 | $ 0 |
| Purchased Services | $ 108,534 | $ 4,509,219 | $ 17,012,287 |
| Capital Purchases/Fixed Assets | $ 666,599 | $ 1,361,214 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 976,646** | **$ 6,185,270** | **$ 17,377,118** |
| **Full Time Equivalent Employees** | **1.00** | **2.00** | **4.00** |

**Organization Functions**

A list of Road Fund budgeted projects is found in the Capital Expenditure Section of this book.

**Goals & Objectives**

To develop, design, and construct improvements to the County transportation system, for the safe, efficient, sustainable, and effective movement of goods and persons in Boulder County. To encourage the increase in use of sustainable elements in the development of the County transportation system; to complete projects on time and within budget. And finally, to coordinate with other agencies to maximize the effectiveness of planned projects.

## Road & Bridge - Subdivision Road Projects 4050

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 955,159 | $ 1,300,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 955,159** | **$ 1,300,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

There are more than 150 miles of paved roads in more than 100 subdivisions in unincorporated Boulder County, serving approximately 10,600 properties. Many of these subdivision roads are in poor condition because they are more than 15 years old and have never been resurfaced or repaved. As a result of the deteriorating condition of many of these roads, the county is receiving an increasing number of requests to pave/repair these roads.

Please see the Capital Expenditures Section for additional information on planned 2016 subdivision roads projects.

## Road & Bridge - Subdivision Incentives 4052

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 220,000 | $ 780,000 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 220,000** | **$ 780,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The Board of County Commissioners has asked the Transportation Department to pursue conversations with subdivision residents and property owners to identify ways to fund the necessary improvements and to develop different approaches to paying for the reconstruction of the deteriorating subdivision paved roads in a timely, cost-effective, affordable, efficient and fair manner.

The 2016 budgeted amount will fund the Linden Loop Community Roads project.

## Road Maintenance - Administration 4101

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 4,362,436 | $ 4,906,681 | $ 4,777,626 |
| Supplies | $ 3,395,885 | $ 2,864,857 | $ 2,864,857 |
| Purchased Services | $ 1,718,053 | $ 1,136,430 | $ 1,213,486 |
| Capital Purchases/Fixed Assets | $ 548 | $ 0 | $ 0 |
| Other Expenditures | $ 2,000 | $ 1,500 | $ 1,500 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 9,478,922** | **$ 8,909,468** | **$ 8,857,469** |
| **Full Time Equivalent Employees** | **61.00** | **63.00** | **63.00** |

**Organization Functions**

The Road Maintenance Division is responsible for the maintenance and condition of County roads, bridges, and rights-of-way. The division performs the following functions:
- Paving, patching, and seal coating of paved surfaces
- Grading and dust control of aggregate surfaced roadways
- Snow and ice control on all road surfaces accepted for County maintenance
- Maintenance of culverts and drainage structures
- Installation and maintenance of traffic control devices
- Maintenance and construction of bridge structures
- Right-of-way maintenance
- Compliance with Federal Department of Transportation regulations concerning drivers and trucks

**Goals & Objectives**

To provide the citizens of Boulder County with a consistent level of service through proficient and timely road maintenance for a safe and properly maintained roadway system.

## Road & Bridge - Payments to Cities 4302

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 431,618 | $ 447,226 | $ 535,234 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 431,618** | **$ 447,226** | **$ 535,234** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

In accordance with State Statute, the County shares part of the Road Fund property taxes with cities and towns in the County.

## Road Sales Tax - Administration 4350

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 213,085 | $ 226,440 | $ 234,400 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 213,085** | **$ 226,440** | **$ 234,400** |
| **Full Time Equivalent Employees** | **2.00** | **2.00** | **2.00** |

**Organization Functions**

The 2007 Countywide Transportation Sales Tax was passed by county voters to fund the planning, design, and construction of a specific list of multimodal transportation projects spread throughout the County over a 14-year period. Funding for two staff; the Capital Projects Coordinator and the Transit/TDM Planner - has been included in this funding stream to manage the implementation of the program.

**Goals & Objectives**

To ensure the efficient and effective delivery of roadway and transit projects in compliance with the 2007 Countywide ballot issue.

## Road Sales Tax - Projects 4351

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 21 | $ 21 |
| Supplies | $ 30 | $ 20,000 | $ 0 |
| Purchased Services | $ 146,238 | $ 5,508,709 | $ 4,064,933 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 2,683,057 | $ 1,885,000 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,829,325** | **$ 7,413,730** | **$ 4,064,954** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This 0.1% sales tax, approved by voters in November 2001, was in effect for seven years and was extended by voters in 2007 for an additional 15 years. Specific projects have been designated for sales tax funding. The Road Sales Tax supplements property taxes in the provision of road projects in Boulder County.

## Road Sales Tax - Grants 4399

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 11,191 | $ 55,932 | $ 125,837 |
| Supplies | $ 10,198 | $ 0 | $ 0 |
| Purchased Services | $ 2,409,268 | $ 264,000 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,430,657** | **$ 319,932** | **$ 125,837** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **2.00** |

**Organization Functions**

This accounts for revenues from grantors used to fund specific multimodal transportation projects The revenue resulting from the 2007 Countywide Transportation Sales Tax passed by county voters is used as matching funds for these grants.

## Jail Capital Projects — 6132

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 622,413 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 0** | **$ 622,413** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

In 2003 voters approved the extension of a .05% sales and use tax to address the need to mitigate over population at the jail. This program in the Offender Management Fund accounts for capital projects funded from this revenue stream.

**Goals & Objectives**

The Jail facility has several issues related to overcrowding and increased occupancy density. The County is currently evaluating proposals to select a consultant to perform an Offender Management Review that will provide a system wide analysis of the County's justice system. We hope that the completed analysis will also inform and provide the framework for a long-term facilities solution. Planned 2016 projects will support planning and design issues to address immediate concerns with the physical plant limitations that support administrative functions and intake processing. Please see the Capital Enxpenditures Section for additional details on planned 2016 projects.

## Capital Expenditure Fund — G012

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 249,217 | $ 6,573,845 | $ 1,565,031 |
| Purchased Services | $ 577,768 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 826,985** | **$ 6,573,845** | **$ 1,565,031** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Oversees and implements major repair, renovation and construction projects. This budget is different from other funds in that it includes one-time costs for projects, including in-house salaries, rather than operating budgets which tend to be fairly stable with incremental increases as the costs of providing services increases. Wide fluctuations may occur in the Capital Expenditure Project Fund from year to year, depending on the projects that are approved and the phasing of the projects.

**Goals & Objectives**

To create spaces for the County population that are functional, cost effective, safe, aesthetically pleasing, durable and economical to operate.

## Building Services Infrastructure 7094

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 334,087 |
| Supplies | $ 0 | $ 0 | $ 708,809 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 0** | **$ 0** | **$ 1,042,896** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This is an on-going program to replace building equipment that has reached its useful life and to repair and replace other building systems that require periodic upgrading. Infrastructure projects within this organization include fire and life safety improvements; building security improvements; and exterior building coatings and repairs.

## Project Account - St. Vrain Community Hub 7214

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 316,852 | $ 16,559 | $ 0 |
| Supplies | $ 175,445 | $ 9,653,780 | $ 250,000 |
| Purchased Services | $ 6,299,487 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 6,791,784** | **$ 9,670,339** | **$ 250,000** |
| **Full Time Equivalent Employees** | **0** | **1.00** | **0** |

**Organization Functions**

This is a COPS funded budget to design and construct a 75,000 square foot facility on the St Vrain Health and Human Services Campus in Longmont. In early 2012, Boulder County initiated a building and space planning project for the St. Vrain campus on the 500-block of Coffman Street in Longmont. The newly expanded community hub at 515 Coffman Street opened to the public in August 2015.

**Goals & Objectives**

To provide warm and welcoming space for integrated, consolidated, and expanding Health and Human Services delivery.

## Parks General Reconstruction - Fairgrounds Minor Projects 7801

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 451 | $ 0 | $ 0 |
| Supplies | $ 200 | $ 107,093 | $ 71,440 |
| Purchased Services | $ 11,176 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 159,173 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 171,000** | **$ 107,093** | **$ 71,440** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Funds are used for capital projects at the Fairgrounds. Zero based budget, budget based on approved CEF projects.

## Recycling Center - Capital Improvements 9553

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | ($ 81) | $ 0 | $ 0 |
| Supplies | $ 0 | $ 140,000 | $ 3,131,800 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 150,000 | $ 150,000 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **($ 81)** | **$ 290,000** | **$ 3,281,800** |
| **Full Time Equivalent Employees** | 0 | 0 | 0 |

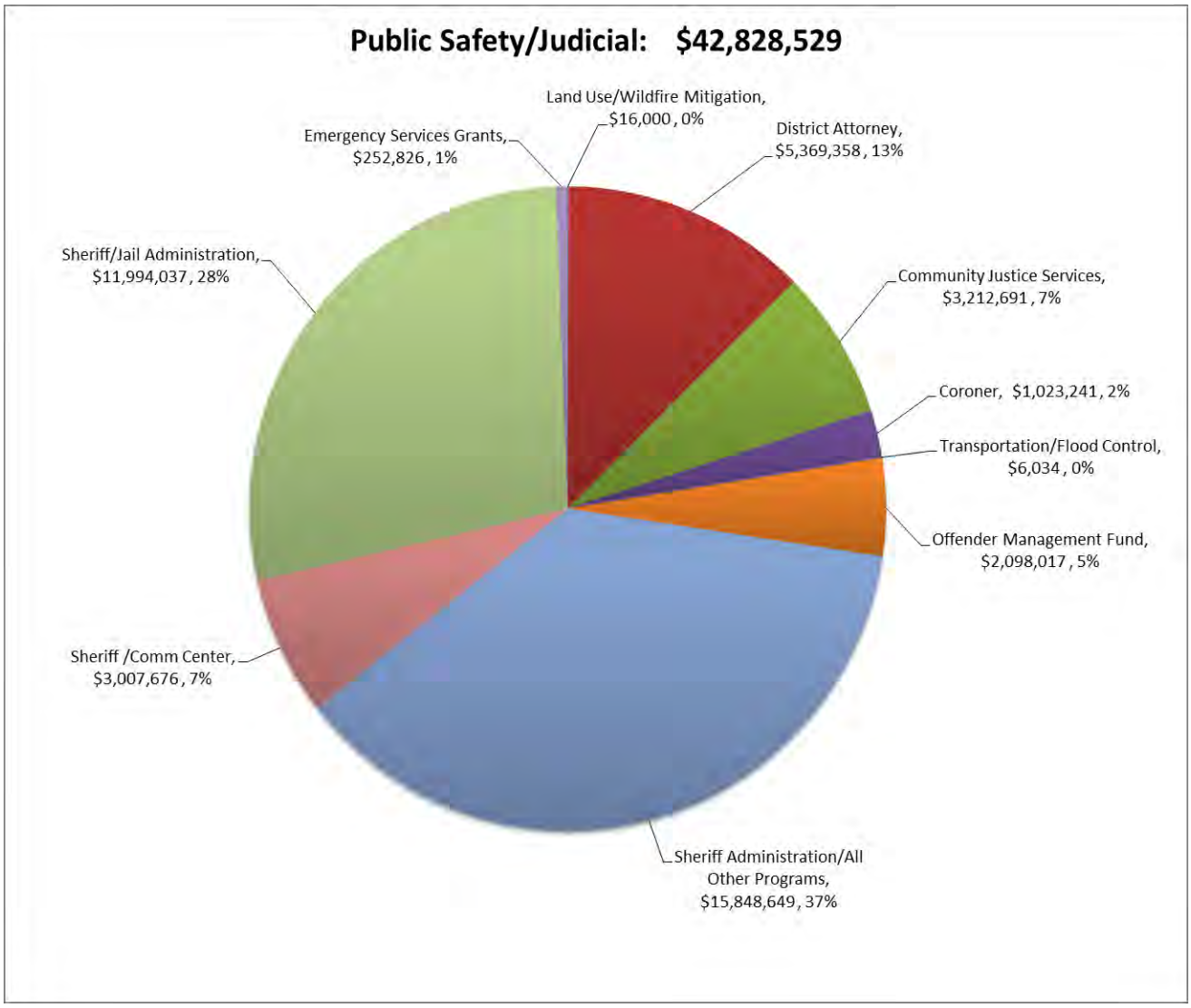
**Organization Functions**

This cost center accounts for capital improvements to the Boulder County Recycling Center (BCRC) facility. The City of Boulder recently passed a Universal Zero Waste Ordinance which directs all single-stream material to the BCRC. In order to accommodate the additional tons of material coming to our facility, the following projects are included in the 2016 budget:

1) OCC Baler Expansion
2) Film Plastic System Building additions and modifications include:
   - Electrical service additions
   - Fire sprinkler additions
   - Demolition, foundation and concrete work as required for new equipment and future roof expansion over new equipment.
   - Misc. plumbing and HVAC changes or additions
   - New storage building to replace storage building displaced by new equipment
   - New compressor and electrical room additions
   - Site work paving repairs
   - Consulting, design and specifications for project permitting.

# Public Safety/Judicial

Includes all expenditures for the agencies whose purpose is to provide for the protection of persons and property. Services in this category are provided by the Coroner, Community Justice Services, District Attorney, Wildfire Mitigation, Sheriff (includes the Jail and Communications Center), Offender Management (includes the Integrated Treatment Court), and Flood Control.



## Coroner's Office 1901

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 601,234 | $ 652,685 | $ 693,706 |
| Supplies | $ 46,422 | $ 24,639 | $ 24,639 |
| Purchased Services | $ 387,443 | $ 386,267 | $ 304,896 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 1,000 | $ 0 | $ 0 |
| Transfers | $ 67 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,036,166** | **$ 1,063,591** | **$ 1,023,241** |
| **Full Time Equivalent Employees** | **10.00** | **11.00** | **11.00** |

**Organization Functions**

The Coroner`s Office investigates all sudden, unexpected and/or unattended deaths throughout the county. Through an investigation a determination is made as to the Cause and Manner of death. An autopsy may be required depending upon the the circumstances of the death. The Coroner`s Office initiates death certificates; notifies family members of deaths; distributes accurate and timely information to family members, police agencies, health care professionals, insurance companies, and the public through the media; assists mortuaries in facilitating a prompt funeral; and testifies in civil and criminal proceedings.

**Goals & Objectives**

GOAL: To provide competent, scientific, and timely medicolegal death investigations for the citizens of Boulder County.
OBJECTIVE: To have every Coroner's case reviewed by a board certified forensic pathologist.

## Community Justice Services - Administration 2231

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 528,408 | $ 522,448 | $ 546,847 |
| Supplies | $ 20,626 | $ 21,346 | $ 21,346 |
| Purchased Services | $ 27,215 | $ 31,669 | $ 31,669 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 6,616 | $ 10,500 | $ 10,500 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 582,865** | **$ 585,963** | **$ 610,362** |
| **Full Time Equivalent Employees** | **8.85** | **8.85** | **8.85** |

**Organization Functions**

This is the administrative budget for the Community Justice Services Division. The Division provides humane, strength-based and constructive community-based interventions and alternatives to incarceration for adult and juvenile offenders. The Division provides services at the jail, the Justice Center and the Longmont Courthouse.

**Goals & Objectives**

•To continue to focus resources on the Division’s essential functions as a criminal justice partner agency within Boulder County;
•To continue to evaluate the efficiency and efficacy of the Division’s various programs.

## Community Justice Services - Volunteer Program 2233

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 74,601 | $ 74,594 | $ 75,162 |
| Supplies | $ 269 | $ 1,420 | $ 1,420 |
| Purchased Services | $ 1,542 | $ 450 | $ 450 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 76,412** | **$ 76,464** | **$ 77,032** |
| **Full Time Equivalent Employees** | **1.50** | **1.50** | **1.50** |

**Organization Functions**

The Boulder County Justice System Volunteer Program (JSVP) recruits, screens and interviews volunteers and interns for the partner criminal justice agencies, including the District Attorney's Office, program units within CJS and the Jail. An average of 100 volunteers provide 12,000 hours on an annual basis. The JSVP also provides volunteer resource management training for staff.

**Goals & Objectives**

Promote community participation and contributions of diverse communities by:
•Continuing to develop mechanisms for measuring program outcomes regarding the impact of JSVP volunteers on delivery of service;
•Continuing to forge strategic alliances with community partners that will strengthen CJS internally and benefit the community;
•Facilitating "volunteer management best practices" training for staff.

## Community Justice Services - Juvenile Services 2234

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 794,653 | $ 839,899 | $ 868,614 |
| Supplies | $ 22,073 | $ 19,090 | $ 19,090 |
| Purchased Services | $ 5,436 | $ 7,800 | $ 7,800 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 822,162** | **$ 866,789** | **$ 895,504** |
| **Full Time Equivalent Employees** | **12.50** | **14.00** | **15.00** |

**Organization Functions**

The Juvenile Services Unit of Community Justice Services provides pre-trial and post sentence services to youth aged 10 through 17. The Juvenile Assessment Center (JAC) operates a 21-bed assessment and detention facility that does intake and bonding for youths taken into custody in Boulder County. The JAC also provides alternative sentencing options for youth and provides detained youth strength based, prosocial activities. Additionally, Juvenile Services provides work crew and restitution opportunities for youth sentenced by the courts.

**Goals & Objectives**

Provide effective prevention and intervention strategies for involved youth to prevent or reduce further penetration into the juvenile justice system, incarceration and recidivism. • Fully implementing the Senate Bill 94 alternatives to incarceration program; • Fully implementing integrated managed care in collaboration with IMPACT; • Screening and diverting all appropriate youth to the community or alternative settings; • Providing secured detention, supervision and alternative sentencing options to juveniles housed at the Boulder County JAC.

## Community Justice Services - Restoring Our Community (ROC) 2237

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 223,903 | $ 236,668 | $ 244,954 |
| Supplies | $ 3,411 | $ 2,500 | $ 2,500 |
| Purchased Services | $ 2,836 | $ 3,750 | $ 3,750 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 230,150** | **$ 242,918** | **$ 251,204** |
| **Full Time Equivalent Employees** | **4.50** | **4.50** | **4.50** |

**Organization Functions**

ROC (Restoring Our Community) serves to ease jail crowding by providing an alternative to long-term straight time jail sentences for repeat drinker-drivers. The program also strives to reduce the recidivism rate for the drinker-driver population. The program is available to individuals with multiple DUI or DWAI convictions that are participating in the DITC. Participants are provided with the tools to intervene with their substance abuse problems.

**Goals & Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by:
• Adjusting staffing levels to meet the County's need to serve the target population
• Utilizing evidenced based, outcome driven, best practices with the target population.

## Community Justice Services - Adult Services 2238

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 1,107,844 | $ 1,142,554 | $ 1,143,164 |
| Supplies | $ 14,312 | $ 12,200 | $ 12,200 |
| Purchased Services | $ 9,490 | $ 11,100 | $ 11,100 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 1,131,646** | **$ 1,165,854** | **$ 1,166,464** |
| **Full Time Equivalent Employees** | **19.85** | **19.85** | **19.85** |

**Organization Functions**

This unit operates the Bond Commissioner, Community Service, and Pretrial Supervision operations within the Division.

**Goals & Objectives**

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by
•Continuing to ease jail crowding and facilitate smooth court case processing by means of interviewing arrestees for possible release on bond at the Boulder County Jail;
•Continuing to provide high quality service to individuals who have made a commitment to a court to complete Community Service Work;
•Successfully and safely supervising and monitoring individuals who have been granted bond during the pendency of their cases.

## Community Justice Services - Jail Education & Transition Program 2239

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 190,088 | $ 190,762 | $ 202,907 |
| Supplies | $ 7,341 | $ 7,343 | $ 7,343 |
| Purchased Services | $ 3,578 | $ 1,875 | $ 1,875 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 201,007** | **$ 199,980** | **$ 212,125** |
| **Full Time Equivalent Employees** | **3.00** | **3.00** | **3.00** |

### Organization Functions

The JET program works within the Boulder County Jail and in conjunction with Jail staff to assess, evaluate and offer services to incarcerated individuals who are interested in improving their situations. The goal is to reduce the likelihood that these individuals will return to custody on new charges following their release. Services include educational, treatment and life skills programming.

### Goals & Objectives

Provide effective prevention and intervention strategies for those most at-risk and most in need to prevent or reduce more acute illness, incarceration and other emergency medical or crisis responses by

• Modifying and expanding available services based on fluid and ongoing jail needs;

• Increase the program's ability to offer case-management and target the critical transition period for individuals preparing for re-entry.

## District Attorney's Office 2401

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 4,572,864 | $ 4,856,209 | $ 5,101,713 |
| Supplies | $ 103,726 | $ 88,900 | $ 96,400 |
| Purchased Services | $ 183,506 | $ 201,245 | $ 171,245 |
| Capital Purchases/Fixed Assets | $ 7,602 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 10,271 | $ 0 | $ 0 |
| **TOTAL** | **$ 4,877,969** | **$ 5,146,354** | **$ 5,369,358** |
| **Full Time Equivalent Employees** | **65.14** | **68.89** | **68.90** |

### Organization Functions

The District Attorney prosecutes State and County criminal charges, serves as an advisor to Boulder County law enforcement agencies, provides aid to victims and witnesses, appears before and advises grand juries and pursues remedies for consumer fraud on behalf of individual residents of Boulder County.

### Goals & Objectives

In addition to an emphasis on jury trials for major felony cases, and collaboration with law enforcement and other community agencies focused on public safety and services for crime victims, the District Attorney's Office plans to prioritize the following areas:

1. Continue with the Restorative Justice program for juveniles offenders, with exploration of adding a restorative justice program for adult offenders, ages 18-25.
2. Provide support and training to other agencies and in other jurisdictions in the form of prosecution assistance in major felony cases, and by providing training and expertise in areas of cold case homicide investigation, and sex assault and domestic violence prevention and prosecution.

## Land Use - Wildfire Mitigation 2502

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 8,047 | $ 3,300 | $ 3,300 |
| Purchased Services | $ 76,322 | $ 16,900 | $ 10,900 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 1,800 | $ 1,800 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 84,369** | **$ 22,000** | **$ 16,000** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

### Organization Functions

The Wildfire Mitigation Specialist (WMS) is employed through Building Safety & Inspection Services in the Boulder County Land Use Department. The responsibilities are varied, but are primarily based upon providing direct support for the development review, building permit review, plan review and site inspection processes in the area of wildfire hazard mitigation. This support function includes:

- Reviewing and responding to planning referrals of development proposals with wildfire mitigation concerns and requirements by entering responses into the automated review system by the specified deadline and visiting sites, evaluating wildfire hazards and attending review staff meetings as applicable to provide input and support.
- Reviewing wildfire mitigation plans submitted by property owners, making corrections or requesting additional information as necessary and approving plans when all requirements are met.
- Working with property owners, the Colorado State Forest Service and others to facilitate defensible space markings on site as part of the implementation of wildfire mitigation plans.
- Conducting onsite inspections daily or as needed to confirm that wildfire mitigation plans are completed in accordance with approved plans and standards, drafting corrections or approving inspections and entering results into the Accela automated permitting system.
- Participating in the planning and preparation of community wildfire protection plans and coordinating with others to facilitate their implementation.
- Working with GIS staff, the Colorado State Forest Service, fire protection districts, homeowners associations, individual property owners and others to establish or update wildfire hazard ratings for all wildfire-prone areas of the unincorporated county.

### Goals & Objectives

To facilitate significant reductions in wildfire hazards to homes and property in the county by performing the wildfire mitigation functions associated with the planning development review and building permit review and inspection processes, including the education of the public regarding wildfire hazards and mitigation and coordinating with and assisting other staff and agencies involved in wildfire mitigation and forest health.

## Sheriff - Administration 2801

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 113,775 | $ 750,021 | $ 753,491 |
| Supplies | $ 414,218 | $ 412,254 | $ 412,254 |
| Purchased Services | $ 257,572 | $ 234,089 | $ 269,089 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 60,778 | $ 81,255 | $ 81,255 |
| Transfers | $ 4,000 | $ 0 | $ 0 |
| **TOTAL** | **$ 850,343** | **$ 1,477,619** | **$ 1,516,089** |
| **Full Time Equivalent Employees** | **9.60** | **9.60** | **9.60** |

### Organization Functions

The Administration division provides personnel services, financial planning, and accounting for the Sheriff's Office. The Sheriff and Undersheriff provide overall direction to all divisions toward achieving our mission: "We provide efficient, effective public safety services to the citizens of Boulder County. We deliver these services with character, competence, and open communication."

### Goals & Objectives

Accounting: Maintain accounting standards for all financial activities. Look for ways to improve efficiencies in purchasing and accounts payable functions. Examine current practices and develop a list of areas of the Office that are inconsistent in the application of their accounting procedures. Update and modify accounting policies and procedures as needed. Implement changes suggested by outside consultant's auditing report.

Administration: Update and revise Sheriff's Office policies as needed. Continue to monitor how policies are applied and enforced across all divisions and sections to ensure Office-wide consistency. Monitor total budget status and give budget use guidance to Division Chief's as requested or needed.

Personnel: Maintain goal of filling all open positions within 90 days of the date of vacancy. Monitor testing methods and instruments and upgrade or update as needed. Focus on employing individuals with strong character. Stay abreast of FLSA laws and regulations and ensure Sheriff's Office is in compliance.

Internal Affairs: Monitor investigative function and ensure all investigations are completed within 90 days. Focus on the quality of the investigative process and strive for thoroughness, accuracy and timeliness.

## Sheriff - Emergency Services 2802

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 323,869 | $ 331,925 | $ 344,781 |
| Supplies | $ 19,383 | $ 18,568 | $ 14,818 |
| Purchased Services | $ 11,605 | $ 15,750 | $ 15,750 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 354,857** | **$ 366,243** | **$ 375,349** |
| **Full Time Equivalent Employees** | **4.00** | **4.00** | **4.00** |

**Organization Functions**

Emergency Services is responsible for planning the coordinated response to wildland fire, hazardous materials spills, search and rescue, emergency medical services, detection of floods and fire investigation.

**Goals & Objectives**

Utilize incident management structure as needed to assist in the coordination of multi-agency response to fire, flood and search and rescue and other similar events. Provide first responder and IMS training to Sheriff's deputies and supervisors.

## Sheriff - Technical Services 2803

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 342,588 | $ 341,873 | $ 352,083 |
| Supplies | $ 7,999 | $ 27,950 | $ 27,950 |
| Purchased Services | $ 71,130 | $ 104,612 | $ 104,612 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 421,717** | **$ 474,435** | **$ 484,645** |
| **Full Time Equivalent Employees** | **4.00** | **4.00** | **4.00** |

**Organization Functions**

Sheriff's Technical Services provides support for technical aspects of the Sheriff`s stand-alone computer systems, related hardware and software, technical writing, documentation control and distribution.

**Goals & Objectives**

Provide support for the technical aspects of the Sheriff's computing systems in order to allow the Sheriff's Office to provide efficient and effective public safety services to the citizens of Boulder County.

## Sheriff - Fire Suppression 2804

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 245 | $ 5,339 | $ 5,339 |
| Supplies | $ 9,415 | $ 4,200 | $ 4,200 |
| Purchased Services | $ 0 | $ 3,400 | $ 3,400 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 98,943 | $ 101,151 | $ 101,151 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 108,603** | **$ 114,090** | **$ 114,090** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Fire Suppression provides funds for the cost of utilizing county resources to mitigate wildfires on all properties and for the County`s contribution to the State Fire Fund.

**Goals & Objectives**

To provide coordination of agencies mitigating wildfires in all properties within the county.

## Sheriff - Hazardous Materials 2805

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 174 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 59,798 | $ 59,798 | $ 59,798 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 59,972** | **$ 59,798** | **$ 59,798** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The Hazmat Authority, through the shared participation of the cities of Boulder, Ward, Superior, Nederland, Lyons, Louisville, and Lafayette, as well as the County, provides staff, training and equipment to respond to hazardous material incidents that are a danger to the public and acts as the designated response authority in unincorporated Boulder County.

**Goals & Objectives**

Coordinate the County Hazmat team to respond to county calls.

## Sheriff - Flood Control 2806

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 6,000 | $ 6,000 |
| Purchased Services | $ 107,026 | $ 58,932 | $ 58,932 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 107,026** | **$ 64,932** | **$ 64,932** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Flood Control is responsible for coordinating responses to emergency situations regarding flooding, particularly early warning of flooding.

**Goals & Objectives**

Review and update flood monitoring systems as needed. Ensure Boulder County's Emergency Operations Center has the capability to monitor stream and rain conditions. Develop and/or update emergency response plans.

## Sheriff - Office of Emergency Management 2807

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 297,518 | $ 357,645 | $ 451,272 |
| Supplies | $ 13,988 | $ 5,548 | $ 9,298 |
| Purchased Services | $ 30,573 | $ 6,372 | $ 6,372 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 342,079** | **$ 369,565** | **$ 466,942** |
| **Full Time Equivalent Employees** | **3.50** | **3.00** | **4.50** |

**Organization Functions**

This organization plans for emergency situations and coordinates training and implementation of plans for all threats to Boulder County residents.

**Goals & Objectives**

Increase pool of trained managers of the Emergency Operations Center (EOC). Develop and train responders in Emergency Staff Functions (ESF) of the EOC. Develop and/or update emergency response plans for major events. Develop checklist for ESF categories. Act in liaison role as needed between local law enforcement, medical response, fire departments/districts and other emergency response entities.

## Sheriff - Inmate Welfare Fund 2808

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 24,000 | $ 24,000 |
| Supplies | $ 214,520 | $ 221,000 | $ 237,500 |
| Purchased Services | $ 14,811 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 229,331** | **$ 245,000** | **$ 261,500** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This cost center was established in 1995 to track revenue collected in the Jail through the inmate phone system, commissary, and laundry machines in Work Release. Proceeds from this revenue have been approved by the Commissioners, in accordance with state statute, for use toward inmate programs such as education, life skills, substance abuse classes, recreational activities, etc. Inmate Calling solutions pays the Sheriff's Office 53.1 % of gross revenue and charges a flat rate fee of $2.35 per local call. Calls can be made as collect or with a prepaid phone card purchased through Commissary.Phones are located throughout the Jail for inmate use.

**Goals & Objectives**

Provide inmate related items such as educational material, recreational supplies, program furnishings, etc. from Jail revenue rather than tax revenue.

## Sheriff - Wildland Fire Crew 2809

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 249,626 | $ 197,336 | $ 215,344 |
| Supplies | $ 25,744 | $ 14,100 | $ 14,100 |
| Purchased Services | $ 6,050 | $ 6,300 | $ 6,300 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 281,420** | **$ 217,736** | **$ 235,744** |
| **Full Time Equivalent Employees** | **2.00** | **3.00** | **4.00** |

**Organization Functions**

The Wildland Fire Crew assists in the initial and on-going stages of fire suppression, as well as fire mitigation efforts within the County.

**Goals & Objectives**

The Wildland Fire Crew, created in 2006, continues to perform fire mitigation projects on county acreage. Revenues generated from these projects provide partial funding for this crew. The crew will also continue to serve as a multi-agency resource, responding to wild fires, search and rescue efforts, recovery efforts and general field support.

## Sheriff - Jail Administration 2851

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 10,089,193 | $ 9,656,923 | $ 9,706,923 |
| Supplies | $ 1,129,656 | $ 1,018,294 | $ 1,018,294 |
| Purchased Services | $ 944,348 | $ 819,713 | $ 819,713 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 21,990 | $ 21,990 | $ 21,990 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 12,185,187** | **$ 11,516,920** | **$ 11,566,920** |
| **Full Time Equivalent Employees** | **141.25** | **145.00** | **145.25** |

**Organization Functions**

This cost center provides for costs associated with the confinement of both pre-trial and sentenced offenders. This budget includes employee salaries and operating dollars for items such as food, clothing, medical care, facility maintenance and repair, etc.

**Highlights**

The jail is a 103,400 square foot facility currently having a bed capacity of 536.

**Goals & Objectives**

Managing the jail population while maintaining a safe and secure facility continues to be the primary focus of staff's efforts. In addition, jail administration continues to seek and implement effective programs to reduce recidivism and increase inmates' life skills.

## Sheriff - Jail Home Detention 2852

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 15,416 | $ 53,043 | $ 74,697 |
| Supplies | $ 68 | $ 1,156 | $ 1,156 |
| Purchased Services | $ 39,721 | $ 44,580 | $ 44,580 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 55,205** | **$ 98,779** | **$ 120,433** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

**Organization Functions**

Non-threatening offenders who are deemed to be a minimal risk to the community are afforded the opportunity to complete their jail sentence through in-home monitoring. Electronic ankle bracelets are monitored through computer technology to track an inmate's location. Inmates are held acountable to follow defined directives to allow them access to their employment and community contact, and verify their whereabouts. Alcohol and drug monitoring is also applied.

**Highlights**

Through case management and close monitoring, Home Detention has maintained a 90% success rate and provides for successful reintegration into the community.

**Goals & Objectives**

This program effectively reduces jail overcrowding by providing an alternative to incarceration.

## Sheriff - Jail Inmate Workers Program 2853

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 98,291 | $ 90,232 | $ 80,011 |
| Supplies | $ 96 | $ 5,356 | $ 5,356 |
| Purchased Services | $ 1,947 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 100,334** | **$ 95,588** | **$ 85,367** |
| **Full Time Equivalent Employees** | **2.00** | **2.00** | **2.00** |

**Organization Functions**

The Inmate Workers program is designed to provide inmate labor to Boulder County government and non-profit organizations. The Sheriff's Office has increased the size of the program and will supervise up to 80 inmates working on various county projects 7 days a week (weather permitting).

**Highlights**

This program continues to save significant tax revenue by providing labor to support many Boulder County agencies and organizations.

## Sheriff - Crew Boss Labor Contracts 2855

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 63,615 | $ 57,428 | $ 60,317 |
| Supplies | $ 6,979 | $ 23,320 | $ 23,320 |
| Purchased Services | $ 1,205 | $ 1,680 | $ 1,680 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 71,799** | **$ 82,428** | **$ 85,317** |
| **Full Time Equivalent Employees** | **1.50** | **1.50** | **1.50** |

**Organization Functions**

The Boulder County Jail presently provides, under a contract with the City of Boulder, a work crew and crew boss for specific assignment to city projects. These inmate labor programs have afforded many inmates training and the opportunity for gainful employment upon their release from jail.

**Highlights**

Revenues from the City Workcrew Program are used to offset personnel and materials costs for that workcrew.

## Sheriff - Jail Booking Fees 2854

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 46,743 | $ 76,016 | $ 77,936 |
| Supplies | $ 210 | $ 49,625 | $ 3,664 |
| Purchased Services | $ 11,211 | $ 41,875 | $ 27,200 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 30,000 | $ 41,875 | $ 27,200 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 88,164** | **$ 209,391** | **$ 136,000** |
| **Full Time Equivalent Employees** | **2.00** | **2.00** | **2.00** |

### Organization Functions

This cost center was established in October, 2004. State Statute provides for booking fees to be assessed for the purpose of offsetting the cost associated with booking procedures for new arrests. Revenue generated from these fees is stipulated in the outlined goals noted below.

### Goals & Objectives

Per statutory guidelines, 60% of the booking fee collected may be used to supplement the cost of the booking procedures. In addition, 20% of these fees must be used for the purpose of mental health treatment, and the remaining 20% of these fees must be applied toward staff training in mental health related areas. These funds will provide for the opportunity to expand mental health treatment and training for mentally impaired offenders.

## Sheriff - Fleet Maintenance 2860

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 180,348 | $ 182,991 | $ 190,346 |
| Supplies | $ 91,236 | $ 160,289 | $ 160,289 |
| Purchased Services | $ 33,687 | $ 30,500 | $ 30,500 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 7,569 | $ 5,000 | $ 5,000 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 312,840** | **$ 378,780** | **$ 386,135** |
| **Full Time Equivalent Employees** | **3.00** | **3.00** | **3.00** |

**Organization Functions**

The Fleet Maintenance unit is staffed by three employees; a fleet manager and two mechanics. The unit is responsible for the maintenance and upkeep of the Sheriff's fleet of 124 vehicles. The unit is part of the Operations Division and reports to a Commander.

**Goals & Objectives**

It is the goal of the unit to provide the best care and maintenance of the fleet at the lowest cost. The fleet manager's goal is to work with the Sheriff's executive staff and county purchasing to develop the annual vehicle replacement plan and to identify make and type of replacement vehicles that meet the Sheriff's mission needs and are cost efficient.

## Sheriff - Operations 2861

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 8,250,365 | $ 7,872,646 | $ 8,306,235 |
| Supplies | $ 177,619 | $ 169,602 | $ 194,602 |
| Purchased Services | $ 133,773 | $ 135,014 | $ 135,014 |
| Capital Purchases/Fixed Assets | $ 9,065 | $ 59,402 | $ 59,402 |
| Other Expenditures | $ 106,726 | $ 125,500 | $ 125,500 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 8,677,548** | **$ 8,362,164** | **$ 8,820,753** |
| **Full Time Equivalent Employees** | **111.50** | **107.00** | **110.00** |

**Organization Functions**

The Operations Division is responsible for the enforcement of all State Statutes and County ordinances, investigation of crimes and suspicious incidents, and services to victims and other community members. Operations teams serving the citizens include Patrol, Detectives, Special Weapons and Tactics (SWAT), Drug Task Force members, Bomb Squad, K-9, School Resources, Animal Control, Security, Evidence, Civil Community Assistance, Victim Advocacy, Restorative Justice, Fleet Maintenance, Public Information, and Crime Prevention.

**Goals & Objectives**

To provide efficient and effective public safety services to the citizens of Boulder County. Reduce gas usage by 8-10%. Evaluate distribution of manpower and other resources and make adjustments as needed. Update procedures as needed. Maintain high quality in-service training.

## Sheriff - Lyons Contract 2862

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 225,547 | $ 369,416 | $ 351,739 |
| Supplies | $ 14,608 | $ 16,857 | $ 16,857 |
| Purchased Services | $ 10,185 | $ 25,045 | $ 25,045 |
| Capital Purchases/Fixed Assets | $ 14,612 | $ 20,041 | $ 20,041 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 264,952** | **$ 431,359** | **$ 413,682** |
| **Full Time Equivalent Employees** | **2.40** | **2.40** | **3.40** |

**Organization Functions**

The Sheriff's Lyons Contract provides public safety services under contractual agreement with the Town of Lyons. These services include municipal law enforcement, animal control, code enforcement, criminal investigations, traffic control, events coordination, records keeping, technical support, and 24 hour patrols.

**Goals & Objectives**

To provide efficient and effective public safety services to the Town of Lyons under the conditions and terms of the contractual agreement with the Town of Lyons.

## Sheriff - Superior Contract 2863

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 516,103 | $ 1,047,483 | $ 1,035,636 |
| Supplies | $ 57,463 | $ 59,500 | $ 59,500 |
| Purchased Services | $ 52,481 | $ 127,126 | $ 127,126 |
| Capital Purchases/Fixed Assets | $ 36,532 | $ 36,532 | $ 36,532 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 662,579** | **$ 1,270,641** | **$ 1,258,794** |
| **Full Time Equivalent Employees** | **11.00** | **11.00** | **11.00** |

**Organization Functions**

The Sheriff's Superior Contract provides public safety services under contractual agreement with the Town of Superior. These services include municipal law enforcement, animal control, code enforcement, criminal investigations, traffic control, events coordination, records keeping, technical support, and 24-hour patrols.

**Goals & Objectives**

To provide efficient and effective public safety services to the Town of Superior under the conditions and terms of the contractual agreement with the Town of Superior.

## Sheriff - Open Space Patrol 2864

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 286,053 | $ 282,293 | $ 294,822 |
| Supplies | $ 3,970 | $ 6,611 | $ 6,611 |
| Purchased Services | $ 2,872 | $ 2,700 | $ 2,700 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 292,895** | **$ 291,604** | **$ 304,133** |
| **Full Time Equivalent Employees** | **4.00** | **4.00** | **4.00** |

**Organization Functions**

Sheriff's Open Space Patrol officers and equipment provide services to over 60,000 acres of County public parks and designated open space areas.

**Goals & Objectives**

To provide efficient and effective public safety services to over 60,000 acres of County public parks and designated open space areas.

## Sheriff - SWAT, K9, Bomb Squad 2866

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 25,462 | $ 29,400 | $ 29,400 |
| Purchased Services | $ 12,383 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 37,845** | **$ 29,400** | **$ 29,400** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Specialized forces within the Sheriff's Operations Division provide tactical response (SWAT), canine training and deployment (K9), and response to bomb threats and incidents (Bomb Squad).

**Goals & Objectives**

To provide efficient and effective public safety tactical response, K9 response, and Bomb Squad response, which are generally outside of the normal capabilities of the traditional uniform patrol public safety function in support of the mission statement of the Boulder County Sheriff's Office.

## Non-Profit Emergency Group 2867

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 216,461 | $ 231,626 | $ 252,826 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 216,461** | **$ 231,626** | **$ 252,826** |

**Organization Functions**

The Sheriff's Office funds local non-profit emergency groups that provide general rescue, extrication, and fire fighting assistance as requested by the Sheriff or local police and fire departments.

| Non-Profit Emergency Group Contracts | | | |
|---|---|---|---|
| **Agency** | **2014 Actuals** | **2015 Budget** | **2016 Budget** |
| Boulder County Cooperators | 10,000 | 10,000 | 10,000 |
| Boulder Emergency Squad | 101,240 | 114,700 | 124,700 |
| Longmont Emergency Unit | 60,471 | 62,176 | 72,176 |
| Rocky Mountain Rescue Group | 44,750 | 44,750 | 44,750 |
| Front Range Rescue Dogs | - | - | 1,200 |
| **TOTAL NON-PROFITS** | **216,461** | **231,626** | **252,826** |

### NON-PROFIT EMERGENCY GROUP DESCRIPTIONS

**BOULDER COUNTY COOPERATORS (Boulder County Firefighters Association) –** P.O. Box 7187, Golden, CO 80403
Provides training for new and seasoned firefighters in Boulder County. Trainings are generally collaborative and involve both paid and rural volunteer fire departments, as well as County, State and Federal firefighter agencies.

**BOULDER EMERGENCY SQUAD** - P.O. Box 18887, Boulder, CO 80308
An all-volunteer organization providing free, professional, technical rescue services to Boulder County citizens and agencies including extrication, evacuation and water rescue/recovery.

**LONGMONT EMERGENCY UNIT** - P.O. Box 1202, Longmont, CO 80501
Provides general rescue, extrication and fire fighting assistance as requested by the Sheriff or local police and fire departments.

**ROCKY MOUNTAIN RESCUE GROUP** - 3720 Walnut Street, Boulder, CO, 80301
All volunteer search and rescue assistance to the Boulder County Sheriff's office for persons lost or injured in the mountains.

**FRONT RANGE RESCUE DOGS** - 3720 Walnut Street, Boulder, CO, 80301
Provides training and fielding of the highest quality search and rescue canine teams to assist Law Enforcement Agencies in missing person emergencies and other applicable situations

## Sheriff - Records 2871

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 698,158 | $ 793,707 | $ 848,158 |
| Supplies | $ 8,455 | $ 19,350 | $ 19,350 |
| Purchased Services | $ 2,535 | $ 5,680 | $ 5,680 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 709,148** | **$ 818,737** | **$ 873,188** |
| **Full Time Equivalent Employees** | **10.00** | **15.00** | **15.00** |

**Organization Functions**

This section of employees provides for the secure storage and retrieval of all documents generated or received by the Office of the Sheriff. Also responsible for ensuring the Office is in compliance with open record laws and facilitates the timely release of information to the public in accordance with those laws.

**Goals & Objectives**

Continue to provide, maintain and release accurate Records within our agency and to provide these same services to the people we serve. Continue to provide training to our staff, who in turn will provide efficient and effective Records to other agencies we are associated with and to the Citizens of Boulder County.

## Sheriff - Extradition 2872

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 27,029 | $ 2,290 | $ 2,290 |
| Purchased Services | $ 27,666 | $ 51,500 | $ 51,500 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 54,695** | **$ 53,790** | **$ 53,790** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

Colorado Statute directs that the District Attorney requires the Sheriff's Office to transport prisoners from other states back to Colorado. The Sheriff's Office manages the extradition process in a cost effective manner. Depending on the distance of travel, some offenders are transported by vehicle and some by commercial airline.

**Highlights**

Over the past three years, the Sheriff's Office has averaged approximately 45 extraditions. Budget dollars have been applied to cover these costs and we apply strategies for lower cost alternatives when possible.

## Sheriff - Training 2873

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 5,860 | $ 1,500 | $ 1,500 |
| Purchased Services | $ 86,291 | $ 18,595 | $ 18,595 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 92,151** | **$ 20,095** | **$ 20,095** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The Sheriff's Training budget utilizes innovative and trusted techniques to develop and maintain the basic and advanced skills of Sheriff employees. The Sheriff's Office also continues to take a leadership role in developing regional training.

**Goals & Objectives**

Utilize the Office multi-use training budget to sponsor selected employees, desiring to enter the patrol deputy career path, to a P.O.S.T. (Peace Officers Standards and Training) approved law enforcement academy.

Ensure selected employees stay current with the TIBURON computer system capabilities and enhancements, and participate in the system problem identification and solution process by sending them to the annual conference.

Utilize funds for training that crosses divisional lines.

## Sheriff - Radio Shop 2874

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 73,279 | $ 73,764 | $ 81,369 |
| Supplies | $ 18,770 | $ 21,499 | $ 21,499 |
| Purchased Services | $ 0 | $ 6,722 | $ 6,722 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 92,049** | **$ 101,985** | **$ 109,590** |
| **Full Time Equivalent Employees** | **1.00** | **1.00** | **1.00** |

**Organization Functions**

The Sheriff's Radio Shop has oversight responsibility for acquisition, installation, and repair of the Sheriff's mobile and portable communications equipment and vehicle emergency lighting equipment. In addition, the Radio Shop offers support to Communications Center electronics staff in maintaining the Center and radio sites.

**Goals & Objectives**

Provide effective and efficient purchasing, installation and maintenance of applicable law enforcement radio equipment, cell phones, pagers and other communications type hardware. Assist in identifying appropriate new technology to maintain a robust and reliable radio system.

## Sheriff - Communications Center 2901

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 2,076,934 | $ 2,586,570 | $ 2,732,125 |
| Supplies | $ 46,997 | $ 41,740 | $ 41,740 |
| Purchased Services | $ 183,076 | $ 223,811 | $ 223,811 |
| Capital Purchases/Fixed Assets | $ 20,368 | $ 10,000 | $ 10,000 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 2,327,375** | **$ 2,862,121** | **$ 3,007,676** |
| **Full Time Equivalent Employees** | **32.00** | **33.00** | **35.00** |

**Organization Functions**

The Sheriff's Communications Center provides radio dispatch services to the Sheriff's Office, 4 police departments, and 25 area fire departments and rescue agencies as well as 1 private contract ambulance service. The County contracts with Pridemark Paramedics, the towns of Superior, Lyons, Erie and Nederland and the cities of Lafayette and Louisville to provide dispatch services for a fee. In addition, the fire departments of Coal Creek, Lyons, Mountain View and Pinewood Springs pay for dispatch services for calls outside of Boulder County.

**Goals & Objectives**

To provide courteous and efficient dispatch service at all times to our citizens and user agencies in a cost effective manner.

## Transportation - Flood Control 3112

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 400 | $ 400 |
| Purchased Services | $ 70,856 | $ 5,634 | $ 5,634 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 70,856** | **$ 6,034** | **$ 6,034** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This organization is responsible for drainage improvement projects and flood control administration.

**Goals & Objectives**

To provide the best in public service.

## Jail Expansion 6150

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 701,387 | $ 803,593 | $ 941,251 |
| Supplies | $ 185,307 | $ 187,870 | $ 262,870 |
| Purchased Services | $ 41,789 | $ 39,778 | $ 39,778 |
| Capital Purchases/Fixed Assets | $ 0 | $ 2,253 | $ 2,253 |
| Other Expenditures | $ 0 | $ 0 | $ 0 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 928,483** | **$ 1,033,494** | **$ 1,246,152** |
| **Full Time Equivalent Employees** | **9.75** | **9.75** | **11.75** |

**Organization Functions**

A jail expansion of 32 cells containing 64 additional beds was completed in 2005. The expansion increased the jail capacity to nearly 480 men and women inmates.

**Goals & Objectives**

Utilize the expansion space in the most efficient manner possible.

## PACE - Partnership for Active Community Engagement 6152

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 318,078 | $ 318,078 | $ 318,078 |
| Transfers | $ 0 | $ 0 | $ 0 |
| **TOTAL** | **$ 318,078** | **$ 318,078** | **$ 318,078** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

The mission of this community-based program is to implement an integrated treatment and diversion program that will reduce jail use by a targeted population of offenders who have specific diagnosed mental health problems.

**Goals & Objectives**

Provide a multi-disciplinary continuum of services to and increase employment for the targeted population. Decrease number of jail days used and reduce jail costs.

## Integrated Treatment Courts 6155

| Expenditure Type | 2014 Actual Expenses | 2015 Estimated Expenses | 2016 Approved Budget |
|---|---|---|---|
| Personnel Services | $ 0 | $ 0 | $ 0 |
| Supplies | $ 0 | $ 0 | $ 0 |
| Purchased Services | $ 0 | $ 0 | $ 0 |
| Capital Purchases/Fixed Assets | $ 0 | $ 0 | $ 0 |
| Other Expenditures | $ 341,225 | $ 515,990 | $ 533,787 |
| Transfers | $ 157,680 | $ 0 | $ 0 |
| **TOTAL** | **$ 498,905** | **$ 515,990** | **$ 533,787** |
| **Full Time Equivalent Employees** | **0** | **0** | **0** |

**Organization Functions**

This program is administered by the 20th Judicial District including Probation. There are two Integrated Treatment Courts (ITC); Adult ITC and the Family ITC for those individuals active in family court. Mental Health Partners provides counseling for clients identified with mental health issues and addiction recovery services as more than 80% of the clients are multiple substance abusers. The community collaborative nature of this program has proven to be very successful in helping the clients to graduate from the program.

**Goals & Objectives**

To provide a program that translates an evidence-based criminal justice/substance abuse model into practice. The goal is to take clients who are at a high risk of recidivism and reduce their risk as repeat offenders. The measurable objectives include lowering the amount of jail days of the individuals who graduate from the program.

# GLOSSARY

**ADA** - Americans with Disabilities Act.

**Abatements** - The refund of previously paid property taxes due to over-valuation of property.

**Accounting Period** - A period at the end of which and for which financial statements are prepared.

**Accrual Basis** - The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

**Adopted Budget** - Required by Colorado Local Government Budget Law. The budget is an annual financial plan for County operations showing all expected revenues and expenditures to be in balance. Refers to the budget amounts as originally approved by the Board of County Commissioners at the beginning of the year.

**Ad Valorem** - An annual tax (i.e., Property Tax).

**Agency** - A major department or office of the County government (Example: Administrative Services).

**Agency Fund** – a fiduciary fund used by Boulder County Treasurer's Office for taxing agencies.

**Allocations** - Distribution of costs.

**Amended Budget** - Budget which includes changes to the adopted budget that are approved by the Board of County Commissioners. Also referred to as the Current Budget.

**Amendment 1 -** Approved by the electorate in the November 1992 election, this amendment is known as the Taxpayers Bill Of Rights (TABOR). This is a revenue and expenditure limiting amendment to the Colorado constitution. The limit is determined by whichever is more restrictive to the growth of government.

**Appropriation -** Legal authorization granted by the Board of County Commissioners to make expenditures as specified in the appropriating resolution. The County appropriated dollars by agency for personal services and operating expenses within the General Fund and by Fund for the remaining funds.

**ARC** – Addiction Recovery Center (Boulder County Mental Health Partners).

**Assessed Valuation** - Total valuation established by the County Assessor on real and personal property within the County which is used as a basis for levying taxes.

**Assets** - Property owned or held which has monetary value.

**Audit** - The examination of documents, records, reports, systems of internal control, accounting and financial procedures by an independent accounting firm.

**Base Budget** - A guaranteed minimum funding level used as starting point during budgeting.

**BCA** - Benefit-Cost Analysis.

**BCBS** - Boulder County Building Services.

**Benefits** - Includes medical & dental insurance, FICA, life insurance, long term disability, workers compensation, retirement, and unemployment.

**Board of County Commissioners** - In Boulder County this is a three member group of publicly elected officials. They are the main policy makers and financial stewards of the County. They serve four year terms with two elected in one general election and one in the next general election (which is every two years).

**BOCC** - Board of County Commissioners.

**BOEM** - Boulder Office of Emergency Management.

**Bond** - A financial instrument issued by a government or company promising to pay back with a previously determined interest rate at a specified date or dates in the future, the amount of money (principal) borrowed.

**Bonded Debt** - The portion of indebtedness represented by outstanding bonds.

**Budget** - A plan of financial operation estimating the amount of expenditures and revenues during a given period.

**Budget Document** - The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

**Budget Hearing** - A publicly held meeting between the Board of County Commissioners and an Office or Department in which the requestor's budget is discussed.

**Budget Preparation Manual** - The set of instructions annually sent by the Budget Staff to all offices and departments of the County to assist in the preparation of budget requests for the upcoming year.

**Budget Work Session** - A publicly held meeting where the county budget for the new calendar and fiscal year is decided by the Board of County Commissioners.

**CAFR** - Comprehensive Annual Financial Report.

**CAP** - Community Action Program.

**Capital Expenditures** - Expenditures resulting in the acquisition of or addition to the County's capital assets and/or the construction of facilities, roads and bridges, and land acquisition.

**Capital Expenditure Projects Fund** - Those costs designated in a separate fund of the same name related to construction of new or the improvement of existing county owned buildings.

**Capital Outlay** - Those purchases of $5,000 or more which become new capital assets of the County. Those capital outlay purchases for organizations within the General Fund are budgeted in the Capital Outlay account under the Administrative Services Agency.

**CCPI** - Comprehensive Creek Planning Initiative.

**CDBG-DR** - Community Development Block Grant – Disaster Recovery.

**CDOT** - Colorado Department of Transportation.

**CEF** - Capital Expenditure Fund.

**Charges For Services** - A revenue category consisting of revenues collecting by County agencies for services such as Motor Vehicle Fees, Clerk Recording Fees, Telecommunications.

**Chart of Accounts** - Numbering system used by Boulder County to designate funds, organizations, revenues sources, and expense objects.

**CIP** - Capital Improvement Program. (Open Space, Transportation)

**CJS** - Community Justice Services.

**Colorado Local Government Budget Law** - All local governments are required to conform to the budget regulations of Title 29, Article 1, Part 1 of the Colorado Revised Statutes which define the legal requirements for budget format and content. It covers budget hearing and adoption; appropriation resolution; filing the budget; and changing the budget.

**Comprehensive Plan** - A Land Use document that ties together development plans of Boulder County.

**COI** - Cost of Issuance (debt).

**COPs** - Certificates of Participation. Certificates of participation (COPs) are a kind of municipal debt which can be contracted by cities/counties without voter approval. Courts have ruled that, because of their structure, COPs do not constitute long-term obligations of the issuing authority, and are therefore exempt from state and local laws that require voter approval of long-term debt.

**Cost Allocation Plan** - Identification, accumulation, and distribution of indirect costs (support services such as Finance, Human Resources) which provide services to a direct cost center such as Social Services.

**Cost Center** - Subdivision of an agency parent starting in 1998 with the conversion to Oracle account codes. Example: Finance is a cost center included in the Administrative Services Department.

**CPI-U -** Consumer Price Index for All Urban Consumers.

**CRS** - Colorado Revised Statutes.

**CSU** - Colorado State University.

**CTEPS** - Countywide Transit Education & Pass Support Program. A program partially funded through a Federal grant to encourage use of transit throughout the County by providing support and incentives for new companies and neighborhoods to purchase the RTD Ecopass.

**DDC** - Developmental Disabilities Center.

**DDIR** - Detailed Damage Inspection Report (issued by FHWA).

**Decision Package** - List of requested items for the coming year's budget that may or may not be recommended for Board of County Commissioners' consideration in making final funding decisions.

**Debt** - An obligation resulting from the borrowing of money or from the purchasing of goods and services.

**Deferred Revenue** - Resource inflows that do not yet meet the criteria for revenue recognition.

**Department Head** - Appointed by the BOCC to manage a department and serves at the pleasure of the Board.

**DHHS** - Department of Housing and Human Services.

**DHS** - Department of Homeland Security (U.S.).

**DHSEM** - Division of Homeland Security & Emergency Management (Colorado).

**D-NEG** - Disaster National Emergency Grants - flood related employment services (Workforce Boulder County).

**DOE** - Department of Energy (U.S.).

**DOLA** - Department of Local Affairs (Colorado).

**DRCOG** - Denver Regional Council of Governments.

**DSFDA** - Debt Service Forward Delivery Agreement.

**EBT** - Electronic Benefit Transfers.

**Elected Official** - Elected by citizens to manage a County office.

**Emergency** - An emergency is defined as an a) Act of God; b) Public Enemy; and c) Something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR this is further restricted to exclude economic conditions, or revenue shortfalls.

**Encumbrance** - Obligations in the form of purchase orders, contracts, or salary commitments.

**EPA** - Environmental Protection Agency (U.S.).

**Expenditure** - An actual payment made by the County for goods or services.

**FASTER Initiative (Funding Advancement for Surface Development and Economic Recovery) -** A state bill that calls for collecting $250 million a year in revenue, mostly from vehicle registration fees, specifically for road infrastructure improvements.

**FAUS** - Federal Aid to Urban Systems.

**FEMA** - Federal Emergency Management Agency.

**FHWA** - Federal Highway Administration.

**Fiscal Year** - Twelve-month period to which the annual budget applies. Boulder County's fiscal year is January 1 through December 31.

**Fixed Asset** - As required by the State of Colorado, all items that are of a permanent nature and valued at $5,000 or more should be recorded as a fixed asset of the County.

**Fixed Charges** - This is a basic classification by object for charges that are mainly fixed from period to period and cannot be classified under another object.

**Forest Health** - A long-term strategy to address concerns from a broad perspective on how best to manage forest resources. This is a joint effort between the Land Use and Parks and Open Space Departments and the Sheriff's Office.

**Forfeits** - Fees levied by the Assessor for late tax filing penalties.

**Fringe Benefits** - County-funded benefits for employees including social security, PERA, group health, life, and dental insurance, long term disability insurance, unemployment insurance, and worker's compensation.

**FRPIC** - Flood Rebuilding & Permit Information Center (Boulder).

**FTE** - Full Time Equivalent. An employee position is converted to decimal equivalent value. Numeric equivalent of one person occupying one employment position for one year. Example: 0.50 FTE is equal to a half time position.

**Function** - The divisions of services provided by the County. These related activities are aimed at accomplishing a major service or regulatory program. The six functions of the Boulder County budget are: Public Safety/Judicial, General Government, Transportation/Capital Building Project, Health & Human Services/Economic Development, Conservation/Sustainability, and Debt.

**Fund** - Fiscal and accounting entity with self-balancing set of accounts which are segregated usually by financial resources or other special regulations, restrictions, or limitations.

**Fund Balance** - Fund equity of governmental funds. Fund balance is accumulated when revenues exceed expenditures and is decreased when revenues are less than expenditures.

**GAAP** - Generally Accepted Accounting Principles. Uniform minimum standards and guidelines for financial accounting and reporting, and encompasses the conventions, rules, and procedures necessary to define accepted accounting practices.

**GASB** - Governmental Accounting Standards Board. The authoritative accounting and financial reporting standard -setting body for governmental entities.

**General Administration** - General Administration administered by the Budget Office, usually related to the implementation of Board policy.

**General Fund** - The fund used to account for all financial resources except those required, or chosen to be accounted for in a different fund.

**General Fund Merit Pool** - A pool for all General Fund employees' merit, centrally administered by Human Resources. This replaces merit accounts in specific cost centers.

**General Ledger** - Set of accounts which contain information needed to reflect the financial position and the results of the operations of the County. The debit balances equal the credit balances.

**General Obligation Bonded Debt** - Bonds for the payment of which the full faith and credit of the issuing government are pledged.

**GFOA** - Government Finance Officers Association. An organization whose membership consists of government financial officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs or innovations is shared with members in a regular newsletter. Career seminars and educational classes are provided regularly.

**GIS** - Geographic Information System. Computerized mapping systems with databases attached to geographic coordinates. This allows the accumulation of layers of data, related to individual county functions that can be retrieved and displayed for specific land parcels.

**GOCO** - Great Outdoors Colorado. This is a grant for trails and recreational facilities funded from Colorado lottery proceeds.

**Governmental Fund Types** - Types include: Special Revenue, Capital Fund & Proprietary Fund.

**Gross Property Tax** - Total amount of property tax derived by multiplying the mill levy by the valuation. This does not provide for any uncollectible amount.

**HB14-1002** – Colorado House Bill for the Water Infrastructure Natural Disaster Grant Fund.

**HHS** - Housing and Human Services (Department of).

**HUTF** - Highway Users Tax. Revenue derived from the state gasoline tax. This revenue can only be used for Road and Bridge activities.

**HMGP** - Hazard Mitigation Grant Program (FEMA).

**HMMF** - Hazardous Materials Management Facility (Recycling Center).

**HOA** - Home Owners' Association.

**HUD** - Housing & Urban Development (U.S.).

**IFAS** - Integrated Financial and Administrative Solution (Boulder County's Financial Accounting System)

**IGA** - Intergovernmental Agreement.

**IMPACT** – Integrated Management Partnership for Adolescent and Child Community Treatment. Boulder County IMPACT is a partnership of 11 non-profit and government agencies serving the needs of youth and families who are involved with juvenile justice, child welfare and/or mental health agencies.

**IMS** - Incident Management System, a training system in the Sheriff's Office.

**Inflation** - As defined by TABOR it is the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Denver-Boulder, all items, all urban consumers, or its successor index.

**Intergovernmental Expenditures** - An expenditure category consisting of grants, entitlements, and cost reimbursements.

**Intergovernmental Revenue** - A revenue category consisting of revenues received from other governmental entities such as Federal Grants, Social Services Program revenues from the State, or other local cities.

**ITC** - Integrated Treatment Court is a collaborative project between the County, the 20th Judicial District, Social Services, and the Mental Health Partners. The mission of the ITC is to integrate substance abuse treatment, mental health treatment, intensive supervision and substantial judicial oversight to promote public safety and individual responsibility to reduce crime and to improve the quality of life for participants and their families.

**JC** - Justice Center (20th Judicial District of Colorado).

**JFO** - Joint Field Office (FEMA).

**LAN** - Local Area Network, a computer networked system allowing for communications via personal computers.

**Lease Purchase Agreements** - Contractual agreements that are termed leases, but that, in substance, are purchase contracts.

**LEED** - Leadership in Energy and Environmental Design certification program.

**Levy** - The total amount of taxes, special assessments or service charges imposed by a government.

**LID** - Local Improvement District.

**Local Growth** - A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from, taxable real property. Also referred to as New Construction.

**LTFRG** - Long Term Flood Recovery Group.

**Mill** - One one-thousandth of a dollar of assessed valuation of property used to determine property taxes.

**Modified Accrual Basis** - A budgetary accounting system used by governmental fund types. Revenues are recognized when they become both measurable and available (i.e. the amount of transaction can be determined and collected within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized when the related fund liability is incurred.

**New Construction** - See Local Growth.

**Net Property Tax** - The gross amount of property tax minus the budgeted uncollectible amount. This amount anticipated to be received is the working amount of property tax revenue used in the budgeting process.

**NFIP** - National Flood Insurance Program.

**NOI** - Notice of Intent.

**NRCS** - National Resource Conservation Service.

**OEM** - Office of Emergency Management (Sheriff's Office).

**Office** - Unit of County government that is administered by an Elected Official (Example: Sheriff).

**OIG** - Office of Inspector General.

**Open Space** - Referring to tracts of undeveloped land which are utilized as natural buffers between communities, wildlife preservation areas, agricultural use, natural area hiking trails.

**Operating Budget** - The grouping of all objects for expenditures that are not personal services (wages and benefits.), such as office supplies, rental expense. The General Fund appropriation for each agency is separated into the two groupings of personal services and operating.

**Organizational Administration** - General Administration functions administered by Finance, usually related to employee benefits and self-insurance.

**Orphan Fleet** - All County vehicles with the exception of those vehicles in Parks, Sheriff, and Road Maintenance. Presently there is no centralized maintenance for the orphan fleet.

**OSTC** – Open Space & Transportation Complex

**PACE** – Partnership for Active Community Engagement (Offender Management - Jail).

**PDA** - Preliminary Damage Assessment.

**PERA** - Public Employees' Retirement Association (Colorado). Boulder County is a participating member.

**Personal Services Budget** - That grouping of wages and benefits of permanent and hourly employees. (See Operating Budget above.)

**POS** - Parks and Open Space (Department).

**PPDR** - Private Property Debris Removal.

**Property Tax** - Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with state and local statutes.

**Proposed Budget** - Future year budgets that are prepared by each organization and submitted to the Budget staff for analysis.

**Proprietary Funds** - are used to account for activities that are similar to businesses in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds such as Enterprise Funds and Internal Services Funds.

**Purchase Order** - A document which authorizes the delivery of specified services.

**Purchased Services** - This is a basic classification by object for services other than personal services which are required by the governmental unit in the administration of its assigned functions or which are legally or morally obligatory on the government unit.

**PW** - Project Worksheet (used by FEMA).

**QECB** - Qualified Energy Conservation Bonds. Bonded debt for qualifying energy conservation projects that receives an interest subsidy from a Federal ARRA program.

**Rating** - The credit-worthiness of the county as evaluated by independent agencies.

**Recommended Budget** - After analysis and negotiation of proposed budgets with each organization/office by Budget staff, a balanced budget is submitted to the Board of Commissioners for their consideration.

**Referendum C** - In the context of the 2006 budget refers to a state of Colorado state-wide referendum in November of 2005, exempting the State from the TABOR revenue limit for a term of six years, commencing in 2006.

**Restricted Fund Balance** - Those portions of fund balance that are not available for appropriation or that are legally segregated for specific future use.

**Resolution** - A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue Bonds** – Bonds whose principal and interest are payable exclusively from a dedicated revenue source.

**ROE** - Right of Entry.

**RTD** - Regional Transportation District.

**SBA** - Small Business Administration (U.S.).

**SCAAP** - State Criminal Alien Assistance Program.

**SDE** - Substantial Damage Assessment.

**SOSP** - Social Opportunity and Support Program.

**Statutory Property Tax Revenue Limit** - Colorado Revised Statute 29-1-301. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation.

**Supplemental Budget Allowances** - Appropriations may be changed to allow for unforeseen circumstances that may occur after the budget has been adopted.

**Sustainability** - Sustainability is a long-term goal that seeks to establish a long-term balance of environmental, economic and societal health. This involves the wise use of natural and economic resources and includes energy, fuel and resource efficiency; waste reduction; reuse and recycling; changes to building and land use; and a coordinated effort to educate and encourage the broader community to follow suit.

**TABOR** - Taxpayers Bill of Rights, revenue and tax limit amendment. See Amendment 1.

**TANF** - Temporary Assistance to Needy Families.

**Tax Levy** - Unit of measurement is a mill (.001) which is then multiplied times the assessed value of real or personal property to determine the amount of taxes due.

**TDM Transportation Demand Management Programs** - Programs to reduce or shift demand on the transportation system during congested periods by providing alternatives to driving by providing incentives to carpool, use transit, walk, bicycle, work from home , or shift the trip to a less congested period of the day.

**THIRA** - Threat, Hazard Identification and Risk Assessment.

**TIP** - Transportation Improvement Program.

**TIF** - Taxing Increment Finance District.

**Transfers** - The transfer of dollars from one fund to another. Treated as an “other” financing source in the receiving fund and as an “other” financing use in the originating fund.

**UDFCD** - Urban Drainage & Flood Control District.

**USDA** - U.S. Department of Agriculture.

**USDOT** – U.S. Department of Transportation

**Unincorporated County** - Those portions of the county that are not part of a legal entity such as a city or town.

**VALE** - Victim Assistance and Law Enforcement (Grant).

**Worthy Cause**- A program funded by special use Sales Tax, as approved by voters in the November 2000 election, to finance land and buildings for various nonprofit agencies contracted with the County for human services.

# Board of County Commissioners

Boulder County Courthouse • 1325 Pearl Street • Boulder, Colorado 80302 • Tel: 303.441.3500 • Fax: 303.441.4525
Mailing Address: P.O. Box 471 • Boulder, Colorado 80306 • www.bouldercounty.org • commissioners@bouldercounty.org


To: Elected Officials and Department Directors
From: Board of County Commissioners
Date: May 18, 2015
Subject: 2016 Budget Guidelines

As we look forward to working together with the Elected Officials and Department Directors on the 2016 Budget, the County faces a unique fiscal situation.

We will continue to have a major impact on our budget from the costs of recovery from the 2013 flood. Our cost of flood recovery work has had a negative impact on the General fund balance. The General fund balance was used for flood expenses including the Road and Bridge repairs. Reimbursement revenues arrive slowly and this has caused a drawdown of the General Fund Balance. We anticipate reimbursements to continue from FEMA, FHWA, State of Colorado, CDBG-DR, NRCS and several smaller agencies for the next few years. But reimbursement will not cover all flood expenses and the County will be responsible for our local share and unreimbursable costs. While General fund balance was built up over years to help keep the County in a sound fiscal position and to have the capacity to deal with emergencies, it has proved to be inadequate to deal with a disaster of this size. We need to focus on rebuilding adequate reserves for the County to be prepared for the future.

What is helping this situation is the approval by the voters in November 2014 of a 5 year sales and use tax for flood recovery work. We are expecting to receive $9 million from this tax in 2015. In March we sold Certificates of Participation and received $45 million to expedite flood recovery work. The debt service for this financing will be paid from the Flood Recovery Sales and Use Tax.

It is estimated at this time that revenues available to the General Fund for the 2016 budget process will increase compared to 2015 budgeted revenues. The following sections of this memo discuss some of the major trends that impact revenues and expenses that shape this conclusion.

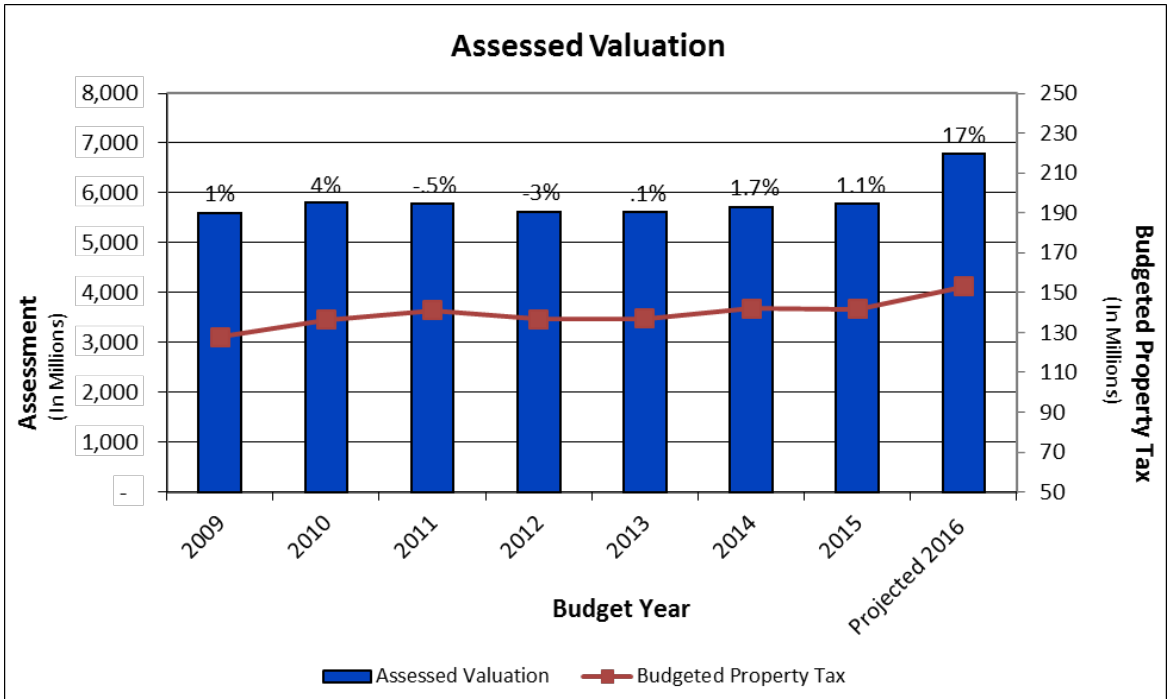
**Property Tax Revenues**

The County's largest revenue, property taxes, is at the TABOR allowed maximum mill levy of 23.745, which we reached in 2011. In November, the voters approved an extension of the Temporary Safety Net mill levy of 0.9 mills for ten years effective January 1, 2016. This make the total mill levy maximum 24.645 plus abatements.

Besides the mill levy rate, property tax revenue can grow if there is an increase in assessed valuation of properties in the County. Total re-appraisal of properties occurs every other year and the 2016 budget will be based on the 2015 valuation, a reassessment year. Tax collections and budgets are based on the assessments from the previous year. The total assessed valuation for the 2016 budget is estimated by the Assessor to increase by 17%.

For the first time in recent memory, Boulder County will be restricted in our property tax revenue collection by the 5.5% property tax limitation. Colorado statues (C.R.S. 29-1-301) limit the increase in property tax generated revenues to no greater than 5.5% in aggregate. Additionally new construction value can be taxed. This will result in **an increase in property tax revenues in 2016 but not as high of an increase as assessment growth.** The Assessor will send out preliminary valuation in August and final certification will occur by December. The following chart shows the

pattern of the recent changes in Boulder County assessed valuation. The 2016 projected bar is shaded to show the amount of assessed valuation that will not be available for property taxation due to the 5.5% limitation.




Note: "%" shows growth in assessed valuation. Increase in 2011 Budgeted Property Tax reflects additional .9 mills levied for TSN Fund.

The chart shows that the County valuations have finally recovered from the economic downturn. Between 2011 and 2015 valuation has been flat. The tax collection and assessment cycle lags market activity by several years. The reassessment cycle will be for data collected through June 30, 2014, to be certified in 2015 for tax collection and the revenue used in the 2016 and 2017 budgets. Funding for the budget lags changes in valuation by years. We expect to see increases in assessed valuation continue that will reflect rising values in the Boulder County real estate market.

The Developmental Disability Fund, Health and Human Services Fund, and the Human Services Safety Net Fund have a mill levy set in ballot issues. After they receive their full portion of the property tax increase, the remainder is available for General Fund, Road & Bridge Fund, Social Services Fund and Capital Expenditure Fund.

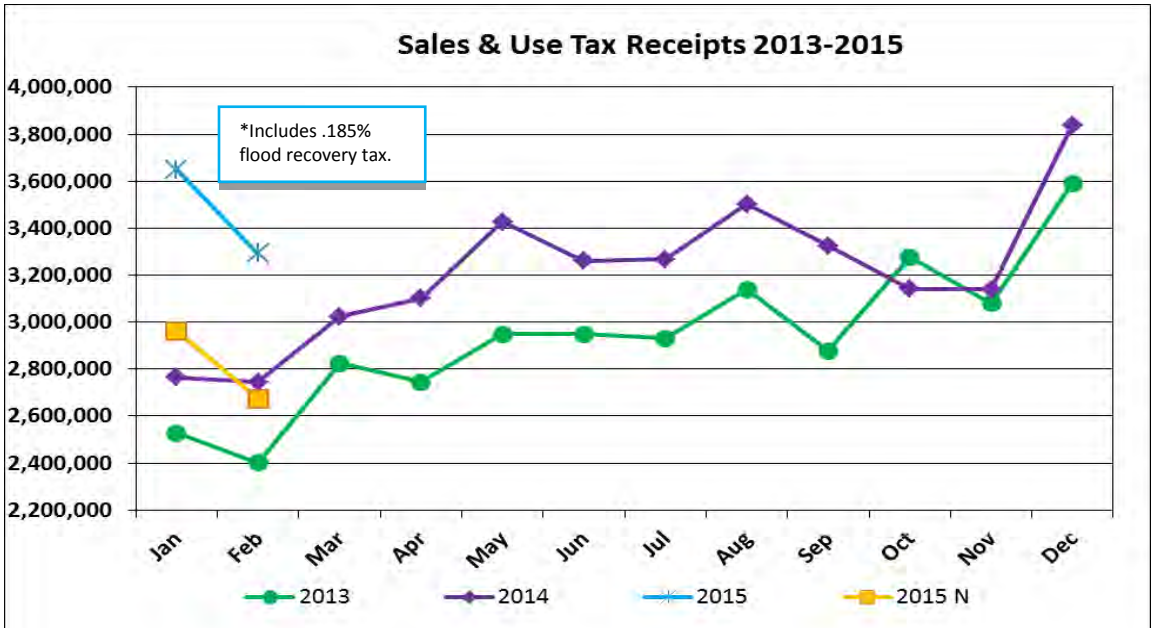
**Revenue Outlook**

Besides property tax and sales and use tax revenues, the County's other various revenue sources are expected to be stable but not growing for the 2016 budget. Examples of these revenues include Specific Ownership Taxes, Fees for Services, Fines, Licenses and Permits, and interest earned on investments.

Intergovernmental revenue from the State of Colorado funds a large portion of the County's human services programs. With the economic recovery taking hold in Colorado, State government revenues are expected to continue in the FY2015-2016 budget.

Sales and use tax revenues are restricted to the purpose stated in the approved ballot issues. These revenues are dedicated to supporting the following funds: Flood Recovery, Open Space Funds,

Worthy Cause Fund, Sales & Use Tax Transportation projects in the Road and Bridge Fund, Trails projects in the General Fund, and Offender Management Fund. During 2014 we experienced a 9% increase in sales and use tax revenue over the 2013 revenue. Since this can be a general indicator of financial health and consumer confidence, we are watching the numbers as they show healthy economic improvement. Below is a chart of the actual County sales and use tax collections beginning January 2013 through February 2015. There are two lines on the chart for 2015 collections. The larger amount is the actual 2015 collections including the new flood recovery tax with a 0.185% rate. The line marked 2015N is "normalized" so that 2015 trends can be compared to the previous years.




Note: In January 2015 the new 0.185% flood tax went into effect. In order to make valid comparisons to prior years, 2015 revenues are presented in two ways: 2015 actuals (2015), which include the new flood tax, and 2015 "Normalized" revenues (2015 N) with the flood tax backed out.

Although there are many indications that the economy is improving and revenues are stabilizing, we continue to monitor any changes in the economic environment that could impact the County's budget. After all County revenue projections are refined with data collected during 2015, funding for next year will be determined in time for the November work session and for budget adoption.

**Expense Commitments**

It is important to balance the one-time and ongoing cost structure in the upcoming budget years. This will enable us to keep the ongoing base costs of the County covered by projected ongoing revenues for future years. This provides stability to ongoing operations. It is anticipated that a certain amount of revenue will be allocated to one-time capital projects and needs in future budgets to provide for budgeting flexibility in the future.

Despite an increase in revenues projected for the 2016 Budget we will try to "hold the line" on new ongoing expenditure commitments. Our focus in the budget process will be on resolving a backlog of salary and capital project needs. We anticipate the results of the compensation study may have an effect on the budget for several years.

In previous years a significant proportion of any available new revenue has been used to fund the salary survey adjustments, merit pool and the increased cost of the health and dental insurance plans**. It is estimated that a 1% increase in salary plus required fringe benefits will cost approximately**

**$1.25 million** for County employees in County funds with the exception of all Grant Funds. If circumstances allow, the Commissioners will consider funding a merit pool for employees.

Health and Dental Insurance plans will need to be monitored to see if costs will increase again this year. Looking ahead to 2016, it could be that we will need funding increases to keep our self-insured plan healthy. The Commissioners will be looking at these costs during the September workshop when we have more data from our 2015 medical insurance experience.

In 2016 we are planning for the elections increase that we experience every four years. A Presidential election with high voter turnout is anticipated. The budget is projected to increase by over $1 million from the 2015 current year budget to pay for election expenses.

**2016 Budget Request Guidelines**

1. This year the Elected Officials and Department Directors are requested to review their expenditure budgets to decide if the right allocation is made for each program. Please look at the overall Office/Department budget to insure that we are spending our resources in the best possible way. Review priorities and see that budgets are distributed in line with those priorities. During the budget presentations talk about the important things that we want to accomplish. Discuss with the Commissioners in advance about your highest priorities. The Commissioners' Office will be able to help arrange these meetings for Elected Officials.

2. We encourage every Office and Department to make an effort to find efficiencies within their operations to help offset unavoidable cost increases. It is expected that Offices and Departments will make every effort to reorganize existing budgets to continue vital services and high public value programs. It may be necessary to realign funding to high demand programs.

   Elected Officials and Department Directors may make budget requests in Budget Prep based on priorities and discussions with the Commissioners. We will see what we are able to fund after revenue projections are developed in the fall. If your Office or Department will have to compromise the ability to deliver services due to the lack of additional funding, please begin discussing your need with the Commissioners as soon as possible.

3. **New personnel FTE requests should be discussed with the Commissioners prior to making the request in Budget Prep.** It is not likely that new FTEs will be approved unless new Personnel have an identified ongoing revenue source to fund salary and benefit costs.

4. There is not a guaranteed increase amount for each Office or Department. The Commissioners will make funding decisions based on the greatest needs across the County. It will be easier for Commissioners to consider budget requests that include a full and adequate justification.

5. **Priority setting by the Elected Official or Department Director will remain an important element of the budget process.** The true priorities should reflect all needs for mandatory cost increases, capital equipment, infrastructure and all other operating increases.

6. The total Capital Outlay base budget for 2016 is $2,381,263. The Commissioners can change this funding level during budget development if revenues are insufficient

The base is divided up in the following way:

- Computing Capital $1,000,000
- Computing Infrastructure $ 281,263
- Copiers $ 60,000
- Equipment $ 140,000
- Replacement Vehicles $ 900,000

a. The Strategic Technical Planning process is providing guidance to the capital computing process for the budget. Overall county computing priorities will be identified for funding. The Technology Resource Advisory Committee (TRAC) will review all computing project requests. If you have questions about this process, please contact your department or office Business Analyst or I.T. to find out about the TRAC process and request necessary forms. Computing requests (COM) in Budget Prep will still be necessary for all requests.

b. The Fleet Replacement Committee will send their recommendations, in priority order, to the Commissioners for consideration during the recommendation budget process. The Commissioners will decide which items to replace within the base budget.

c. Any capital item (CAP or COM) that is not funded within the base may be included within the Office/ Department's Decision Package request list for presentation to the BOCC and consideration in the budget process.

7. **A designated person in each Office or Department will be responsible for the budget submittal and decision package.** After the Budget Prep system has closed to users for requests on August 1, all changes to the decision package (requests or priorities) need to be submitted to the Budget Office in writing with the approval of the designated Office/Department budget person.

**RESOLUTION 2015-122**

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNTS AND FOR THE PURPOSES AS SET FORTH BELOW, FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2016 BUDGET YEAR.

WHEREAS, the Board of Commissioners has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2015; and

WHEREAS, the Board of Commissioners has made provision therein for expenditures as set forth in said budget; and

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, so as not to impair the operations of the County.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOULDER COLORADO:

That the following sums are hereby appropriated from the revenues of each fund, to each fund, or to the spending agencies within the fund if so designated, for the purpose of operating Boulder County during the year 2016.

| AGENCY | BUDGET APPROPRIATION |
|---|---|
| GENERAL FUND | |
| Administrative Services | |
| Personal Services | $11,920,268 |
| Operating | $4,996,880 |
| Countywide Services and Benefits | $28,575,076 |
| General Administration | $22,965,070 |
| Non-Profit Agencies | $12,901,894 |
| Building Utilities | $2,321,418 |
| Assessor | |
| Personal Services | $3,138,591 |
| Operating | $258,222 |
| Flood Recovery Certificates of Participation | $10,000,000 |
| County Attorney | |
| Personal Services | $2,093,176 |
| Operating | $228,549 |
| Coroner | |
| Personal Services | $693,706 |
| Operating | $329,535 |
| Commissioners' Office | |
| Personal Services | $2,351,145 |
| Operating | $1,591,958 |

| | |
|---|---|
| Clerk & Recorder | |
| Personal Services | $4,523,671 |
| Operating | $2,138,106 |
| Community Services | |
| Personal Services | $4,765,235 |
| Operating | $382,837 |
| Community Services' Non-Profit Grants | $1,399,939 |
| District Attorney | |
| Personal Services | $5,101,713 |
| Operating | $267,645 |
| Housing | |
| Personal Services | $668,001 |
| Operating | $349,096 |
| Land Use | |
| Personal Services | $3,115,177 |
| Operating | $323,056 |
| Parks | |
| Personal Services | $7,834,297 |
| Operating | $13,744,059 |
| Sheriff | |
| Personal Services | $23,254,499 |
| Operating | $4,841,013 |
| Sheriff-Communications Center | |
| Personal Services | $2,732,125 |
| Operating | $275,551 |
| Surveyor | |
| Personal Services | $5,500 |
| Operating | $17,500 |
| Transportation | |
| Personal Services | $3,115,553 |
| Operating | $251,935 |
| Transportation Sales Tax - Trails | |
| Personal Services | $78,396 |
| Operating | $705,794 |
| Treasurer | |
| Personal Services | $763,691 |
| Operating | $212,742 |
| TOTAL GENERAL FUND | $185,232,619 |
| | |
| DISASTER RECOVERY FUND | |
| CDBG-Disaster Recovery' | $4,000,000 |
| House Bill 14-1002 | $520,000 |
| Hazard Mitigation Grants | $14,300,000 |
| TOTAL DISASTER RECOVERY FUND | $18,820,000 |

| | |
|---|---|
| ROAD AND BRIDGE FUND | |
| Payments to Cities | $535,234 |
| Road Sales Tax | $4,425,191 |
| Projects and Maintenance | $28,314,587 |
| Transportation Complex | $659,298 |
| TOTAL ROAD AND BRIDGE FUND | $33,934,310 |
| | |
| SOCIAL SERVICES FUND | |
| Human Services | $51,312,354 |
| IMPACT | $2,518,759 |
| TOTAL SOCIAL SERVICES FUND | $53,831,113 |
| | |
| RECYCLING CAPITAL IMPROVEMENT FUND | $2,545,300 |
| | |
| DEVELOPMENTAL DISABILITIES FUND | $6,826,990 |
| | |
| GRANTS FUND | $12,000,000 |
| | |
| WORKFORCE BOULDER COUNTY FUND | $6,000,000 |
| | |
| HEALTH AND HUMAN SERVICES FUND | $4,125,493 |
| | |
| ELDORADO SPRINGS LID FUND | |
| Administration and Operating | $87,810 |
| Debt | $122,658 |
| TOTAL ELDORADO SPRINGS LID FUND | $210,468 |
| | |
| CONSERVATION TRUST FUND | $1,854,655 |
| | |
| OFFENDER MANAGEMENT FUND | |
| Integrated Treatment Courts | $533,787 |
| Debt Service | $450,375 |
| Jail Expansion | $1,246,152 |
| Alternative Programs | $318,078 |
| Construction | $622,413 |
| TOTAL OFFENDER MANAGEMENT FUND | $3,170,805 |
| | |
| WORTHY CAUSE FUND | $3,004,759 |
| | |
| OPEN SPACE CAPITAL IMPROVEMENTS FUND I | |
| 1994 Sales Tax | $14,917,713 |
| 2005 Sales Tax | $6,173,181 |
| 2011 Sales Tax | $9,863,555 |
| TOTAL OPEN SPACE CAPITAL IMPROVEMENTS FUND I | $30,954,449 |
| | |
| OPEN SPACE CAPITAL IMPROVEMENTS FUND II | |
| 2008 Bond Series | $3,840,062 |
| | |
| CLEAN ENERGY OPTIONS LID FUND | |
| Climate Smart Commercial | $197,280 |
| Climate Smart Residential | $847,189 |
| TOTAL CLEAN ENERGY OPTIONS LID FUND | $1,044,469 |
| | |
| QUALIFIED ENERGY CONSERVATION BONDS FUND | $561,106 |
| | |
| BETTER BUILDINGS GRANT FUND | $15,000 |
| | |
| HUMAN SERVICES SAFETY NET FUND | $6,133,509 |

| | |
|---|---|
| FLOOD RECOVERY SALES TAX FUND | $10,524,996 |
| CAPITAL EXPENDITURE FUND | |
| General Reconstruction | $4,452,316 |
| Infrastructure | $1,042,896 |
| Human Services & Coroner Buildings | $1,908,973 |
| Open Space & Transportation Complex | $387,203 |
| Parks General Reconstruction | $71,440 |
| TOTAL CAPITAL EXPENDITURE FUND | $7,862,828 |
| RISK MANAGEMENT FUND | |
| Property, Casualty, Workers' Comp | $2,354,998 |
| Health & Dental Insurance | $19,080,064 |
| TOTAL RISK MANAGEMENT FUND | $21,435,062 |
| FLEET SERVICES FUND | |
| Fleet Services | $2,757,508 |
| Fuel Systems | $1,700,000 |
| TOTAL FLEET SERVICES FUND | $4,457,508 |
| RECYCLING CENTER FUND | $8,253,401 |
| TOTAL BOULDER COUNTY | $426,638,902 |

**ADOPTED** this 10th day of December, 2015, A.D.

**BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY**

Deb Gardner, Chair

Elise Jones, Vice-Chair

Cindy Domenico, Commissioner

ATTEST:

Clerk to the Board

**RESOLUTION 2015-123**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2015 TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE COUNTY OF BOULDER, COLORADO, FOR THE 2016 BUDGET YEAR.

WHEREAS, the Board of Commissioners of the County of Boulder has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2015; and

WHEREAS, the amount of money necessary to balance the budget for general operating expenses is as follows:

| | |
|---|---|
| General Fund | $122,631,364 |
| Road & Bridge Fund | $1,275,767 |
| Social Services Fund | $6,687,487 |
| Developmental Disabilities Fund | $6,858,961 |
| Health and Human Services Fund | $4,170,248 |
| Human Services Safety Net Fund | $6,173,065 |
| Capital Expenditure Fund | $7,380,242 |
| TOTAL FOR COUNTY OPERATIONS | $155,177,134 |

WHEREAS, the 2015 valuation for assessment for the County of Boulder, as certified by the County Assessor is $6,858,961,000; and

WHEREAS, after reviewing the requirements for anticipated expenditures as well as anticipated revenues from other sources for 2016, the Board of County Commissioners has determined that for the year of 2015 valuations, the proper mill levy, which shall be collected in 2016 by the Treasurer of the County of Boulder, State of Colorado, upon each dollar of the assessed valuation of all taxable property within the County, shall be 24.805 mills, less a temporary mill levy credit of 2.181 mills, for a total of 22.624 mills.

The mill levy shall be distributed as follows:

| | |
|---|---|
| General Fund<br>Includes 0.160 mills for abatements | 20.060 |
| Road & Bridge Fund | 0.186 |
| Social Services Fund | 0.975 |
| Developmental Disabilities Fund | 1.000 |
| Health and Human Services Fund | 0.608 |
| Human Services Safety Net Fund | 0.900 |
| Capital Expenditure Fund | 1.076 |
| TOTAL GROSS MILL LEVY | 24.805 |
| Less: Temporary General Fund mill levy credit | (2.181) |
| TOTAL NET MILL LEVY | 22.624 |

(General Fund net levy = 17.879 mills)

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF BOULDER, COLORADO:

That for the purpose of meeting general operating expenses of the County of Boulder during the 2016 budget year, there is hereby levied a tax of 24.805 mills, less a temporary mill levy credit of 2.181 mills, upon each dollar of the total valuation for assessment of all taxable property within the County for the year 2015.

**ADOPTED** this 10th day of December, 2015, A.D.

**BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY**

Deb Gardner, Chair

Elise Jones, Vice-Chair

Cindy Domenico, Commissioner

ATTEST:

Clerk to the Board

**RESOLUTION 2015-124**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR THE COUNTY OF BOULDER, COLORADO, FOR THE CALENDAR YEAR BEGINNING THE 1ST DAY OF JANUARY, 2016, AND ENDING THE LAST DAY OF DECEMBER, 2016.

WHEREAS, the Board of County Commissioners of the County of Boulder has appointed Bruce Knight, Budget Director, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, the proposed budget has been submitted to this governing body for its consideration; and

WHEREAS, upon due and proper notice, published in accordance with the law, said proposed budget was open for inspection by the public at a designated place; public hearings were held on October 8,13, 15, 20, 22, 27 and November 19, 2015, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOULDER, COLORADO:

Section 1. That the estimated expenditures for each fund are as follows.

| | |
|---|---|
| General Fund | $185,232,619 |
| Disaster Recovery | $18,820,000 |
| Road and Bridge Fund | $33,934,310 |
| Social Services Fund | $53,831,113 |
| Recycling Capital Improvement Fund | $2,545,300 |
| Developmental Disabilities Fund | $6,826,990 |
| Grants Fund | $12,000,000 |
| Workforce Boulder County Fund | $6,000,000 |
| Health & Human Services Fund | $4,125,493 |
| Eldorado Springs LID Fund | $210,468 |
| Conservation Trust Fund | $1,854,655 |
| Offender Management CIT Fund | $3,170,805 |
| Worthy Cause Fund | $3,004,759 |
| Open Space CIF I | $30,954,449 |
| Open Space CIF II | $3,840,062 |
| Clean Energy Options LID Fund | $1,044,469 |
| Qualified Energy Conservation Bonds Fund | $561,106 |
| Better Buildings Grant Fund | $15,000 |
| Human Services Safety Net Fund | 6,133,509 |
| Flood Recovery Sales Tax Fund | $10,524,996 |
| Capital Expenditure Fund | $7,862,828 |
| Risk Management Fund | $21,435,062 |
| Fleet Services Fund | $4,457,508 |
| Recycling Center Fund | $8,253,401 |
| Total Expenditures: | $426,638,902 |

Section 2. That the estimated revenues for each fund, including beginning and ending fund balances are as follows:

| | |
|---|---|
| General Fund | $185,232,619 |
| Disaster Recovery | $18,820,000 |
| Road and Bridge Fund | $33,934,310 |
| Social Services Fund | $53,831,113 |
| Recycling Capital Improvement Fund | $2,545,300 |
| Developmental Disabilities Fund | $6,826,990 |
| Grants Fund | $12,000,000 |
| Workforce Boulder County Fund | $6,000,000 |
| Health & Human Services Fund | $4,125,493 |
| Eldorado Springs LID Fund | $210,468 |
| Conservation Trust Fund | $1,854,655 |
| Offender Management CIT Fund | $3,170,805 |
| Worthy Cause Fund | $3,004,759 |
| Open Space CIF I | $30,954,449 |
| Open Space CIF II | $3,840,062 |
| Clean Energy Options LID Fund | $1,044,469 |
| Qualified Energy Conservation Bonds Fund | $561,106 |
| Better Buildings Grant Fund | $15,000 |
| Human Services Safety Net Fund | 6,133,509 |
| Flood Recovery Sales Tax Fund | $10,524,996 |
| Capital Expenditure Fund | $7,862,828 |
| Risk Management Fund | $21,435,062 |
| Fleet Services Fund | $4,457,508 |
| Recycling Center Fund | $8,253,401 |
| Total Revenues: | $426,638,902 |

Section 3. That the budget as submitted, amended and herein above summarized by fund be, and the same hereby is approved and adopted as the budget of the County of Boulder for the year 2016.

Section 4. That the budget hereby approved and adopted shall be signed by the Board of County Commissioners and made a part of the public records of the County.

Section 5. That per Section 29-1-103(3) of Colorado Revised statutes, the total amount to be expended for payment obligations under lease-purchase agreements in 2016 are as follows:

| | | |
|---|---|---|
| Administrative Services | | |
| Digital Press and Printer | | $151,560 |
| Sheriff | | |
| Copiers | (2) | $6,509 |
| Road Maintenance | | |
| Equipment | (11) | $338,010 |
| Open Space and Transportation Complex | | |
| Building | | $1,044,195 |
| Health & Human Services and Coroner | | |
| Buildings | | $1,656,473 |
| Flood Recovery COPS | | |
| Buildings | | $4,870,750 |
| Total lease-purchase obligations | | $8,067,497 |

The County's payments under these lease-purchases are expressly subject to annual appropriation, and therefore are not financial obligations as to future fiscal years.

**ADOPTED** this 10th day of December, 2015.

**BOARD OF COUNTY COMMISSIONERS OF BOULDER COUNTY**

Deb Gardner, Chair

Elise Jones, Vice-Chair

Cindy Domenico, Commissioner

ATTEST:

Clerk to the Board